

Department of the Treasury
Internal Revenue Service

From the Commissioner

These instructions contain the information you need to complete Form 1040A. Before starting Form 1040A, please check to see if you should file Form 1040 instead. See pages 4 and 5 of the instructions—"Form 1040A or Form 1040?"

Generally, you can file Form 1040A if: you do not itemize deductions; all of your income is from wages, salaries, tips, and unemployment compensation; and you do not have more than \$400 of interest or \$400 of dividends. Also, your income must be \$40,000 or less if you are married filing a joint return, and \$20,000 or less otherwise.

Most of the lines on the form are the same as last year. But changes in the law caused us to add some lines and change others. So please be careful if you use last year's return as a guide.

Recent changes in the tax law, such as a decrease in the tax rates and an increase in the personal exemption from \$750 to \$1,000, have already been figured into the Tax Tables. See **Highlights for 1979** on page 3 for a brief summary of this year's changes.

Some taxpayers receiving unemployment compensation may find that part or all of it is taxable. See page 11 of the instructions for further information.

There is no need for you to figure your own tax. The Internal Revenue Service will do it for you. To have the IRS figure your tax, stop after line 12a, sign and date the return, and attach your W-2 Forms. If you file on time

and you owe tax, we will bill you and give you 30 days to pay. If you have a refund coming, we will send it as quickly as if you figured the tax yourself. We will also figure your Earned Income Credit if you are eligible.

If your income is less than \$10,000, you may be able to take the Earned Income Credit. This credit may entitle you to a payment from the government even if you paid no tax. Please read page 2 of the instructions carefully.

If you are eligible for the Earned Income Credit, you may find that you can receive advance payments from your employer throughout the year. If you received advance payments in 1979, report them on line 14b of Form 1040A. If you expect to qualify for the Earned Income Credit in 1980 and want to receive advance payments, file Form W-5 with your employer.

If you need help, please call us at the number listed for your area on page 28 or 29, or visit an IRS office. If you have any suggestions for improvement of our forms or instructions, please write to us at:

Internal Revenue Service
Room 5577
1111 Constitution Avenue, N.W.
Washington, DC 20224

After you complete your return, please check to make sure it is correct, sign it, and then file it early. Thank you for your cooperation.



Jerome Kurtz
Commissioner of Internal Revenue

Earned Income Credit

(If your income is less than \$10,000 and you have a child, read this page carefully.)

Note:

If you received any advance earned income credit payments, you must file a tax return. Report these payments on line 14b of Form 1040A. If you expect to answer YES to all of the questions on the right for 1980 and want to receive advance payments of the credit, file Form W-5 with your employer.

If you are not required to file a return but can claim the earned income credit, file Form 1040A to get a refund of your credit.

All you need to do is:

1. Fill in Form 1040A through line 11. Do not check the Presidential Election Campaign Fund box(es).
2. Use the Earned Income Credit Worksheet on this page to figure your credit.
3. Fill in Form 1040A, lines 13 and 16.
4. Sign and date the return.
5. Be sure to attach Copy B of Form(s) W-2.

If you want IRS to figure your earned income credit for you, skip instructions 2. and 3. above, but please provide all the other information requested.

What Does the Earned Income Credit Do?

The earned income credit helps many taxpayers who have small incomes. If you can take the earned income credit, you can subtract it from tax you owe or get a refund even if you had no tax withheld from your pay. The credit can go as high as \$500.

What Is Earned Income?

In most cases, you had earned income if you worked last year. Earned income includes:

- wages, salaries, tips, and
- anything else of value (money, goods, or services) you get from your employer for services you performed.

Note: Members of the clergy who receive a housing allowance (or rental value of a parsonage) as part of their compensation for services as an employee should include that amount on line 1 of the worksheet.

Earned income does not include items such as interest, dividends, social security payments, welfare benefits, or veterans' benefits.

Who Can't Take the Earned Income Credit?

You can't take the earned income credit if:

1. You are **Single** (Filing Status Box 1); **OR**
2. You are **Married** filing a separate return (Filing Status Box 3); **OR**
3. Your income is **\$10,000 or more**.

To see if you can take the Earned Income Credit, complete Form 1040A through line 11, and answer the questions below.

- | | Yes | No |
|---|--------------------------|--------------------------|
| 1. Is the amount you listed on Form 1040A, line 11, less than \$10,000? | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Does the amount on line 11 include any wages, salaries, or other earned income? | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. Did you have a child who lived with you in the same principal residence in the United States during 1979? | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. If you checked Filing Status Box 2 on Form 1040A, did you claim your child as a dependent on Form 1040A, line 5c? | <input type="checkbox"/> | <input type="checkbox"/> |
| OR | | |
| If you checked Filing Status Box 4 on Form 1040A, and your child was married for 1979, did you claim that child as a dependent on Form 1040A, line 5c? | | |
| OR | | |
| If you checked Filing Status Box 4 on Form 1040A, and your child was unmarried for 1979, did you enter that child's name on Form 1040A, line 4 (or 5c if you claimed that child as a dependent)? | | |

Note: The term child includes:

- Your son or daughter.
- Your stepchild, adopted child, or a child placed with you by an authorized placement agency for legal adoption (even if the child became your stepchild or adopted child, or was placed with you during the year).
- Any other child whom you cared for as your own child for the whole year, unless the child's natural or adoptive parents provided more than half of the support for that year.

If you want IRS to figure your tax, including the Earned Income Credit, see page 12 of the instructions and do not complete the Earned Income Credit Worksheet.

If you answered **NO** to any question, you can't take the earned income credit. Do not fill in the worksheet.

If you answered **YES** to all the questions, you may be able to take the credit. Use the Earned Income Credit Worksheet to figure the amount of any credit.

Earned Income Credit Worksheet

To figure your credit, follow the instructions below.

1. Amount from Form 1040A, line 7.	\$
2. Amount from Form 1040A, line 11.	
3. If line 2 above is not over \$6,000 , use the amount on line 1 to find the credit in the table on page 27. Enter the credit here and on Form 1040A, line 12c.	
4. If line 2 above is over \$6,000 use the amount on line 2 to find the credit in the table on page 27. Enter the credit here and on Form 1040A, line 12c.	\$

Do NOT file this worksheet with your return (Keep it for your tax records).

Highlights for 1979

Please note these important changes for this year.

Tax Rates Have Been Decreased and
Personal Exemptions Have Been Increased

For most taxpayers, the tax rates have been decreased. The deduction for personal exemptions has been increased from \$750 to \$1,000. This increase also applies to the extra exemptions for age and blindness. These changes have already been figured into the Tax Tables.

Zero Bracket Amounts and Income Levels
for Filing Have Been Increased

The Zero Bracket Amounts have been increased. For those who file as Single or Head of household, the amount has been increased from \$2,200 to \$2,300. For Married taxpayers filing jointly, it has been increased from \$3,200 to \$3,400. For Married taxpayers who file separately, it has been increased from \$1,600 to \$1,700. The levels of income for which you must file a return are also higher. See "Who Must File" on this page for the new income levels.

Earned Income Credit Has Been Increased

Both the maximum amount you can earn and the maximum credit you can get have been increased. The

income ceiling for eligibility has been increased from \$8,000 to \$10,000. The credit can now go as high as \$500. For more details, see page 2.

New Advance Earned Income Credit Payments

If you received advance payments of the earned income credit from your employer, you must file a tax return even if your income was below the minimum level for your filing status. If your allowable credit is different from the advance payments you received, your tax liability will increase or decrease accordingly.

Unemployment Compensation May Be Taxable

If you received unemployment compensation payments after December 31, 1978, they may be taxable. See the instructions and worksheet on page 11 for more information.

Political Contributions

The limit for the credit allowed for political contributions has been doubled. For 1979 and future years, you can claim one-half of what you gave, but not more than \$50 (\$100 if you are married filing a joint return).

Who Must File a Tax Return

Your income and your filing status generally determine whether you must file a tax return.

You must file a return for 1979,
even if you owe no tax:

And your
income was
at least:

If you were single (this also means legally separated, divorced, or married with a dependent child and living apart from your spouse for all of 1979) and:	
Under 65	\$3,300
65 or over	4,300

If you were married filing a joint return and living with your spouse at the end of 1979 (or on the date your spouse died), and:	
Both were under 65	5,400
One was 65 or over	6,400
Both were 65 or over	7,400

If you were married filing a separate return or married but not living with your spouse at the end of 1979	
	1,000

If you could be claimed as a dependent on your parents' return, and had taxable dividends, interest, or other unearned income of \$1,000 or more	
	1,000

If you were a qualifying widow(er) with a dependent child and:	
Under 65	4,400
65 or over	5,400
(A qualifying widow(er) who is required to file MUST use Form 1040.)	

If you were allowed to exclude income from sources within U.S. possessions 1,000

You must file a tax return for 1979 if you were self-employed and your net earnings from this work were at least \$400.

NOTE: Even if your income is less than the amounts shown, you must file a tax return:

- If you received any advance earned income credit payments from your employer during 1979.
- If you owe any taxes, such as FICA (Social Security) on tips you did not report to your employer during 1979.

These rules apply to all U.S. citizens and resident aliens, including those under 21 years of age. They also apply to those nonresident aliens and resident aliens who are married to citizens or residents of the United States at the end of 1979 and file a joint return as discussed on page 7, under Filing Status.

Different rules apply if you were a nonresident alien at any time during 1979 (unless you file a joint return as mentioned above). You may have to file Form 1040NR, U.S. Nonresident Alien Income Tax Return. Also get Publication 519, U.S. Tax Guide for Aliens.

Who Should File a Tax Return

Even if you do not have to file a tax return, you should do so if Federal income tax was withheld from your pay, or if you can take the earned income credit. In either of these cases you may be able to get money back from the government.

When to File Your Tax Return

You should file as soon as you can after January 1, but not later than April 15, 1980. If you file late, you may have to pay penalties and interest. Please see the instructions for Penalties and Interest on page 13.

Where to File

Please use the addressed envelope that came with your return. If you do not have an addressed envelope, or if you moved during the year, mail your return to the **Internal Revenue Service Center** for the place where you live. **No street address is needed.**

Alabama—Atlanta, GA 31101
Alaska—Ogden, UT 84201
Arizona—Ogden, UT 84201
Arkansas—Austin, TX 73301
California—Fresno, CA 93888
Colorado—Ogden, UT 84201
Connecticut—Andover, MA 05501
Delaware—Philadelphia, PA 19255
District of Columbia—
Philadelphia, PA 19255
Florida—Atlanta, GA 31101
Georgia—Atlanta, GA 31101
Hawaii—Fresno, CA 93888
Idaho—Ogden, UT 84201
Illinois—Kansas City, MO 64999
Indiana—Memphis, TN 37501
Iowa—Kansas City, MO 64999
Kansas—Austin, TX 73301
Kentucky—Memphis, TN 37501
Louisiana—Austin, TX 73301
Maine—Andover, MA 05501
Maryland—Philadelphia, PA 19255

Massachusetts—
Andover, MA 05501
Michigan—Cincinnati, OH 45999
Minnesota—Ogden, UT 84201
Mississippi—Atlanta, GA 31101
Missouri—Kansas City, MO 64999
Montana—Ogden, UT 84201
Nebraska—Ogden, UT 84201
Nevada—Ogden, UT 84201
New Hampshire—
Andover, MA 05501
New Jersey—Holtsville, NY 00501
New Mexico—Austin, TX 73301
New York—New York City and
Counties of Nassau, Rockland,
Suffolk and Westchester—
Holtsville, NY 00501
All Other Counties—
Andover, MA 05501
North Carolina—
Memphis, TN 37501
North Dakota—Ogden, UT 84201
Ohio—Cincinnati, OH 45999
Oklahoma—Austin, TX 73301
Oregon—Ogden, UT 84201
Pennsylvania—
Philadelphia, PA 19255
Rhode Island—Andover, MA 05501
South Carolina—Atlanta, GA 31101
South Dakota—Ogden, UT 84201
Tennessee—Memphis, TN 37501

Texas—Austin, TX 73301
Utah—Ogden, UT 84201
Vermont—Andover, MA 05501
Virginia—Memphis, TN 37501
Washington—Ogden, UT 84201
West Virginia—Memphis, TN 37501
Wisconsin—Kansas City, MO 64999
Wyoming—Ogden, UT 84201

Panama Canal Zone, American
Samoa—Philadelphia, PA 19255
Guam—Commissioner of Revenue
and Taxation, Agana, GU 96910
Puerto Rico—
Philadelphia, PA 19255
Virgin Islands: Non-permanent
residents—Philadelphia, PA
19255
Virgin Islands: Permanent
residents—Department of
Finance, Tax Division, Charlotte
Amalie, St. Thomas, VI 00801
Foreign country and have an A.P.O.
or F.P.O. address of:
Miami—Atlanta, GA 31101
New York—Holtsville, NY 00501
San Francisco—
Fresno, CA 93888
Seattle—Ogden, UT 84201
Foreign country: U.S. citizens—
Philadelphia, PA 19255

Form 1040A or Form 1040?

You Should Be Able to Use Form 1040A if:

- You had **only** wages, salaries, tips, interest, dividends, and unemployment compensation.
- You did not have more than \$400 in interest or \$400 in dividends. *Exception:* If you had more than \$400 in interest or dividends, you can still use Form 1040A if you are filing only to get a refund of the Earned Income Credit.
- Your total income is \$20,000 or less (\$40,000 or less if you are married filing a joint return).
- You do not itemize your deductions.
- You do not claim adjustments to income.
- You do not claim credits other than the Earned Income Credit or the Political Contributions Credit.

You may WANT TO use Form 1040 and you may pay less tax if:

- You can itemize your deductions.
- You can claim adjustments to income.
- You can claim credits which you can't claim on Form 1040A.

You may HAVE TO use Form 1040 because of:

- The amount or kind of income you receive.
- Your filing status.
- The number of exemptions you claim.
- Forms or schedules you file, or other taxes that can be reported only on Form 1040.

You Must Use Form 1040 if:

Amount of Income

- Your total income is more than \$20,000 (more than \$40,000 if married and filing a joint return).
- You received more than \$400 in interest, or \$400 in dividends. *Exception:* If you had more than \$400 of interest or dividends, you can still use Form 1040A if you are filing only to get a refund of the Earned Income Credit.
- You are required to complete Part III of Schedule B (Form 1040) because:
 - a. At any time during the year you had an interest in or signature or other authority over a bank account, securities account, or other financial account in a foreign country.
 - b. You were a grantor of or a transferor to a foreign trust that existed during 1979.

Kinds of Income

You had income other than wages, salaries, tips, interest, dividends, and unemployment compensation. Examples are:

- Income from self-employment (including farming).
- Gain from the sale of your home or other property, or capital gain distributions.
- Pensions or annuities, including lump-sum distributions.
- Alimony.

Number of Exemptions

You claim:

- 4 or more exemptions and are single or married filing a separate return.
- 9 or more exemptions and are a head of household.
- 10 or more exemptions and are married filing a joint return.

Filing Status

- Your spouse files a separate return and itemizes deductions. *Exception:* You can still use Form 1040A if you have a dependent child and can meet the tests on page 8 under **Married Persons Who Live Apart (and Abandoned Spouses)**.
- You can be claimed as a dependent on your parents' return and had interest, dividends, or other unearned income of \$1,000 or more, **AND** you had wages, salaries, or other earned income of less than:
 - a. \$2,300 if you are single, or
 - b. \$1,700 if you are married and filing a separate return.
- You are a qualifying widow(er) with a dependent child. (This filing status permits you to use lower tax rates.) If your spouse died in 1977 or 1978 and you did not remarry before the end of 1979, you can use this filing status if you meet **all** of the following tests:
 - a. You could have filed a joint return with your spouse for the year your spouse died.
 - b. Your dependent child or stepchild lived with you.
 - c. You paid over half the cost of keeping up the home for this child for the whole year.
- You were a nonresident alien during any part of 1979 and do not file a joint return.
- You were married to a nonresident alien at the end of 1979 who had U.S. source income and you do not file a joint return. *Exception:* You can still use Form 1040A if you meet the tests on page 8 under **Married Persons Who Live Apart (and Abandoned Spouses)**.

Itemized Deductions

You itemize deductions. Examples are:

- Payments for medical insurance and medical and dental care which are more than 3% of your adjusted gross income.
- Interest on loans and mortgages.
- Local, State, and real estate taxes.
- Gifts to churches, charities, Cancer Society, Red Cross, United Way, and similar organizations.
- Union dues, safety helmets, tools, professional journals, or other materials used in your job.
- Net personal casualty or theft loss which is more than \$100.

Here Is a Test to Help You Decide Whether to Itemize

You should itemize if your deductions are more than:

- \$3,400 and you are Married, filing a joint return, or a Qualifying widow(er) with a dependent child.
- \$1,700 and you are Married and filing a separate return.
- \$2,300 and you are either Single or a Head of household.

Other Forms

You file **any** of these forms:

- Form 1040-ES, Declaration of Estimated Tax for Individuals, for 1979 (or if you want to apply any part of your 1979 overpayment to estimated tax for 1980).
- Schedule G (Form 1040), Income Averaging.
- Form 2210, Underpayment of Estimated Tax by Individuals.
- Form 2555, Deduction from, or Exclusion of, Income Earned Abroad.
- Form 4563, Exclusion of Income from Sources in United States Possessions.
- Form 4868, Application for Extension of Time to File U.S. Individual Income Tax Return.

Other Taxes

You owe **any** of these taxes:

- Uncollected employee social security (FICA) tax on tips shown on your Form W-2.
- Social security (FICA) tax on tips if you received more than \$20 in any month and you did not report all of them to your employer (Form 4137).
- Tax on an individual retirement arrangement (IRA) (Form 5329).

Adjustments to Income

You claim adjustments to income. Examples are:

- Moving expenses due to a change in jobs (Form 3903 or Form 3903F).
- Employee business expenses such as travel (Form 2106).
- Payments to an individual retirement arrangement (IRA).
- Interest penalty on early withdrawal of savings.
- Alimony paid.
- Disability income exclusion (Form 2440).

Tax Credits

You claim **any** of these tax credits:

- Credit for the elderly if you are 65 or over, or under 65 with a pension from a Federal, State, etc. retirement plan (Schedules R and RP).
- Credit for child and dependent care expenses (Form 2441).
- Investment credit (Form 3468).
- Refundable business energy investment credit (Schedule B (Form 3468)).
- Foreign tax credit (Form 1116).
- WIN credit (Form 4874).
- Jobs credit (Form 5884).
- Credit for Federal tax on special fuels, nonhighway gasoline, and lubricating oils (Form 4136).
- Credit or refund for Federal tax on gasoline, diesel fuel, and special fuels used in qualified taxicabs (Form 4136-T).
- Credit for taxes paid by a regulated investment company (Form 2439).
- Credit for residential energy saving items (Form 5695).

Use IRS label. Otherwise, please print or type.	Your first name and initial (if joint return, also give spouse's name and initial)	Brown		Your social security number	516 04 1492
	Present home address (Number and street, including apartment number, or rural route)	885 Scott Street		Spouse's social security no.	575 10 1776
	City, town or post office, State and ZIP code	Hometown, Maryland 01234		Your occupation	Clerk
				Spouse's occupation	Homemaker

Presidential Election Campaign Fund

Do you want \$1 to go to this fund? (2)
 If joint return, does your spouse want \$1 to go to this fund?

Yes ☒ No ☐
 Yes ☒ No ☐

Note: Checking "Yes" will not increase your tax or reduce your refund.

Filing Status	1	Single	For Privacy Act Notice, see page 14 of Instructions
	2	Married filing joint return (even if only one had income)	
	3	Married filing separate return. Enter spouse's social security number above and full name here	
	4	Head of household. (See page 8 of Instructions.) If qualifying person is your unmarried child, enter child's name	

Exemptions Always check the box labeled Yourself. Check other boxes if they apply.	5a	<input checked="" type="checkbox"/> Yourself	65 or over	<input type="checkbox"/> Blind	Enter number of boxes checked on 5a and b	2	
	b	<input checked="" type="checkbox"/> Spouse	65 or over	<input type="checkbox"/> Blind		Enter number of children listed	1
	c	First names of your dependent children who lived with you James					Enter number of other dependents
d	Other dependents:			Add numbers entered in boxes above	3		
(1) Name	(2) Relationship	(3) Number of months lived in your home	(4) Did dependent have income of \$1,000 or more?		(5) Did you provide more than one-half of dependent's support?		

6 Total number of exemptions claimed

7	Wages, salaries, tips, etc. (Attach Forms W-2. If you do not have a W-2, see page 10 of Instructions)	7	5	9,000 00	
8	Interest income (See pages 4 and 10 of Instructions)	8		80 00	
9a	Dividends 220 00 (See pages 4 and 10 of Instructions)	9b	Exclusion 120 00	9c	100 00
10a	Unemployment compensation. Total amount received 4,000 00	10b			-0 -
11	Adjusted gross income (add lines 7, 8, 9c, and 10b). If under \$10,000, see page 2 of Instructions on "Earned Income Credit"	11	9	9,180 00	
12a	Credit for contributions to candidates for public office. (See page 11 of Instructions)	12a	10		
12b	Total Federal income tax withheld (If line 7 is more than \$22,900, see page 12 of Instructions)	12b	12	457 00	
12c	Earned income credit (from page 2 of Instructions)	12c		103 00	
13	Total (add lines 12a, b, and c)	13		560 00	
14a	Tax on the amount on line 11. (See Instructions for line 14a on page 12; then find your tax in the Tax Tables on pages 15-26.)	14a	14	402 00	
14b	Advance earned income credit payments received (from Form W-2)	14b	15	58 00	
15	Total (add lines 14a and 14b)	15		460 00	
16	If line 13 is larger than line 15, enter amount to be REFUNDED TO YOU	16		100 00	
17	If line 15 is larger than line 13, enter BALANCE DUE. Attach check or money order for full amount payable to "Internal Revenue Service." Write your social security number on check or money order	17	17		

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

John T. Brown (18) 2/15/80 Date Mary Brown 2-15-80 Spouse's signature (if filing jointly, BOTH must sign even if only one had income)

Paid Preparer's Information	Preparer's signature and date	Check if self-employed <input type="checkbox"/>	Preparer's social security no.
	Firm's name (or yours, if self-employed) and address		
		E.I. No.	
		ZIP code	

Here's How to Fill in Form 1040A

(Circled numbers on the sample form on page 6 are keyed to circled numbers in the explanations that follow.)

① Name, Address, and Social Security Number

Please use the mailing label on the cover of the tax forms package we sent you and correct your name and address, if necessary. If the label is for a joint return and the social security numbers are not listed in the same order as the first names, show the numbers in the correct order. Also show your apartment number if you have one. If you did not receive forms with a label, print or type your name and address in the appropriate block on your return. If you file a joint return and use different last names, please separate the last names with an "and." For example: "Brown and Smith."

If your spouse is a nonresident alien, has no income, and does not have a social security number, please write "NRA" in the block for your spouse's social security number.

If your social security number is wrong on the label, or if you did not receive a label, show your correct number on your return. If you are married, please give social security numbers for both you and your spouse, whether you file joint or separate returns.

If you do not have a social security number, you should get Form SS-5 from a Social Security Administration (SSA) office, post office, or the IRS. File it with your local SSA office early enough to get your number before April 15. If you do not receive a number by then, file your return without it and write "Applied for" in the block for your social security number.

Remember to show your occupation (and that of your spouse, for a joint return) in the space in the upper right corner just below the social security number blocks.

② Presidential Election Campaign Fund

You may have \$1 go to this fund by checking the **Yes** box. On a joint return, both of you may choose to have \$1 go to this fund, or, both may choose not to. One may choose to have \$1 go to this fund and the other may choose not to.

If you check **Yes**, it will not change the tax or refund shown on your return.

Do not claim this amount as a credit for contributions to candidates for public office on line 12a.

③ Boxes 1 through 4 Filing Status

Were You Single or Married?

Check only one box. Your tax rate depends on the box you check.

Filing Status Box 1

Single

This filing status applies if on December 31, 1979, you were **one** of the following:

- Not married;
- **Separated from your spouse by either divorce or separate maintenance decree** (You must follow State law to determine if you are divorced or legally separated.);
- A widow or widower (If your spouse died in 1979 and you had not remarried, see the instructions for Box 2. If your spouse died in 1977 or 1978 and you have a dependent child, read the filing status instructions on page 5 to see if you can file Form 1040 as a Qualifying widow(er) with dependent child and use joint tax rates to lower your tax.); **OR**
- Married and you do not file a joint return and you meet the tests under **Married Persons Who Live Apart (and Abandoned Spouses)**, explained in the instructions for Box 3.

Filing Status Box 2

Married Filing a Joint Return (even if only one of you had income)

In most cases, married couples will pay less tax if they file a joint return. You must report all income, exemptions, and credits for you and your spouse. Both of you must sign the return, even if only one of you had income.

You and your spouse can file a joint return even if you did not live together for the whole year. Both of you are responsible for any tax due on a joint return, so if one of you does not pay, the other may have to.

If your spouse died in 1979, or in 1980 before filing a return for 1979, write in the signature area "Filing as surviving spouse." Show the date of death in the name and address space. If your spouse died in 1977 or 1978 and you have a dependent child, see the instructions on page 5 under **Filing Status** to see if you can file Form 1040 as a Qualifying widow(er) with dependent child.

If you decide not to file a joint return and plan to file a separate return, see if you can reduce your tax by meeting the tests described under **Married Persons Who Live Apart (and Abandoned Spouses)** on page 8. If you can, you should check Box 1 for Single or, if you qualify, Box 4 for Head of household.

Special Rule for Aliens

You may file a joint return with your spouse if, at the end of 1979, you were a nonresident alien married to a citizen or resident of the United States, and you and your spouse agree to be taxed on your combined world-wide income.

For more details, please get **Publication 519, U.S. Tax Guide for Aliens**.

Note: If you are in doubt about whether to file a joint return or separate returns (discussed on page 8), figure your tax both ways before deciding. If you want us to figure your tax for you, we will do it the way that gives you the smaller tax.

Filing Status Box 3

Married Filing a Separate Return

Some married taxpayers file separate returns because each wants to be responsible for only his or her own tax or wants to receive his or her own refund. Others file separate returns because their total tax may be less than the tax on a joint return.

If you file a separate return, enter your spouse's full name in the space after Box 3 and your spouse's social security number in the block provided. You each report only your own income, exemptions, and credits, and you are responsible only for the tax due on your own return. Both of you must figure your tax the same way. If you itemize your deductions, your spouse must itemize. (In that case, both of you must file Form 1040 instead of Form 1040A.)

Community Property States

Community property States are: Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, and Washington.

If you and your spouse live in a community property State, you must follow State law to determine what is community income and what is separate income.

For more details, please get **Publication 555**, Community Property and the Federal Income Tax.

Married Persons Who Live Apart (and Abandoned Spouses)

Some married persons can file as Single or as Head of household and take advantage of tax rates that are lower than those for married persons filing separate returns. This means that you may be able to claim the earned income credit. It also means that if your spouse itemizes deductions, you do not have to. You and your spouse can file this way if you both meet the tests.

You should check Box 1 for Single, and lower your taxes, if you meet all of the following tests:

- a. You file a separate return;
- b. You paid more than half the cost to keep up your home for 1979;
- c. Your spouse did not live with you at any time during 1979; and
- d. For over 6 months of 1979, your home was the principal residence of your child or stepchild whom you can claim as a dependent.

You should check Box 4 for Head of household if your home in test d, above, was the dependent child's principal residence for ALL of 1979. The tax rates for Head of household are even lower than the rates for Single.

Filing Status Box 4

Head of Household

There are special tax rates for a person who can meet the tests for Head of household. These rates are lower than the rates for Single and Married filing a separate return.

You may use this filing status **only** if on December 31, 1979, you were unmarried (including certain married persons who live apart (and abandoned spouses)) or legally separated, and meet test **a. or b.** below:

- a. You paid more than half the cost of keeping up a home which was the principal residence of your father or mother whom you can claim as a dependent. (Your parent did not have to live with you.)
- b. You paid more than half the cost of keeping up the home you lived in and one of the following also lived in all year (except for temporary absences for vacation, school, etc.):

- 1. Your **unmarried** child, grandchild, foster child, or stepchild. (This person did not have to be your dependent.)

Note: If you are filing as Head of household because of an unmarried child, grandchild, foster child, or stepchild who is not your dependent, enter that person's name in the space provided on line 4. Enter only one name. If any other person qualifies you for Head of household, no entry is needed.

- 2. Your **married** child, grandchild, foster child, or stepchild whom you can claim as a dependent. However, this person does not qualify you if he or she is your dependent under the rules on page 10 for **Dependent Supported by Two or More Taxpayers**.

- 3. Any other person listed below whom you can claim as a dependent. However, this person does not qualify you if he or she is your dependent under the rules on page 10 for **Dependent Supported by Two or More Taxpayers**.

Grandparent	Stepfather	Son-in-law or,
Brother	Mother-in-law	if related by blood:
Sister	Father-in-law	Uncle
Stepbrother	Brother-in-law	Aunt
Stepsister	Sister-in-law	Nephew
Stepmother	Daughter-in-law	Niece

Note: If you received payments under the Aid to Families with Dependent Children (AFDC) program and used them to pay part of the cost of keeping up this home, you may not count these amounts as furnished by you.

4 Lines 5a through 6 Exemptions Line 5a Boxes For Yourself

Always take one exemption for yourself. Take two exemptions if you were blind or 65 or over. Take three exemptions if you were both blind and 65 or over.

Age and blindness are determined as of December 31. However, if your 65th birthday was on January 1, 1980, you can take the extra exemption for age for 1979.

Proof of Blindness

If you or your spouse is completely blind, attach a statement to this effect. In cases of partial blindness, you must attach to your return each year a certified statement from an eye physician or registered optometrist that:

- a. you or your spouse cannot see over 20/200 with glasses, or
- b. the field of view is not more than 20 degrees.

If this eye condition will never improve beyond the standards in **a.** or **b.**, you may attach a certified opinion to this effect from an examining eye physician. You **must** attach this certification to your return only once. In later years you can just include a statement referring to it.

Line 5b Boxes

For Your Spouse

You can take exemptions for your spouse if you file a joint return. If you file a separate return, you can take your spouse's exemptions only if your spouse is not filing a return, had no income, and was not the dependent of someone else.

Your spouse's exemptions are like your own. Take one exemption if your spouse was neither blind nor 65 or over. Take two exemptions if blind or 65 or over. Take three exemptions if both blind and 65 or over.

If at the end of 1979 you were divorced or legally separated, you cannot take an exemption for your former spouse. If you were separated by a divorce that is not final (interlocutory decree), you may still take an exemption for your spouse if you file a joint return.

Death of Spouse

If your spouse died during 1979, and you did not remarry before the end of 1979, check the boxes for the exemptions you could have taken for your spouse on the date of death. Please see the instructions for **Death of Taxpayer** on page 13.

Lines 5c and 5d Boxes

Children and Other Dependents

Each person you claim as a dependent has to meet tests **a.** through **e.** below:

a. Income

The dependent received less than \$1,000 gross income. (This test does not have to be met for your child who was under 19 or a full-time student at least 5 months of the year. Please see the instructions for **Student Dependent** on this page.)

b. Support

The dependent received over half of his or her support from you, or is treated as receiving over half of his or her support from you under the rules on page 10 for **Children of Divorced or Separated Parents**, or **Dependent Supported by Two or More Taxpayers**. If you file a joint return, the support can be from either spouse.

Support includes items such as food, a place to live, clothes, medical and dental care, and education. In figuring support, use the actual cost of these items. However, the cost of a place to live is figured at its fair rental value.

Do not include in support items like income and social security taxes, premiums for life insurance, or funeral expenses for a deceased dependent.

You must include capital items such as a car or furniture in figuring total support, but only if these items are actually given to, or purchased by, the dependent for the dependent's use or benefit. Do not include the cost of a capital item such as furniture for the household or for use by persons other than the dependent.

In figuring total support, you must include money the dependent used for his or her own support, even if this money was not taxable (for example, social security benefits, gifts, savings, welfare benefits, etc.). If your child was a student, do not include amounts he or she received as scholarships.

For more information get **Publication 501, Exemptions**.

c. Married Dependent

The dependent did not file a joint return with his or her spouse.

d. Citizenship or Residence

The dependent was a citizen or resident of the United States, a resident of Canada or Mexico, or an alien child adopted by and living with a U.S. citizen in a foreign country.

e. Relationship

The dependent met test **1.** or **2.** below.

1. Was related to you (or your spouse if you file a joint return) in one of the following ways:

Child	Brother	Stepmother	Sister-in-law
Stepchild	Sister	Stepfather	Daughter-in-law
Mother	Grandchild	Mother-in-law	Son-in-law
Father	Stepbrother	Father-in-law	
Grandparent	Stepsister	Brother-in-law	

or, if related by blood

Uncle	Nephew
Aunt	Niece

2. Was any other person who lived in your home as a member of your household for the whole year.

The term child includes:

- your son, daughter, stepson, stepdaughter;
- a child who lived in your home as a member of your family if placed with you by an authorized placement agency for legal adoption; and
- a foster child who lived in your home as a member of your family for the whole year.

Student Dependent

Even if your child had income of \$1,000 or more, you can claim the child as a dependent if he or she can meet tests **b.**, **c.**, and **d.** above.

AND

- was enrolled as a full-time student at a school during any 5 months of 1979, or
- took a full-time, on-farm training course during any 5 months of 1979. (The course had to be given by a school or a State, county, or local government agency.)

The school must have a regular teaching staff, course of study, and a regularly enrolled body of students in attendance.

The term school includes:

- elementary, junior and senior high schools;
- colleges and universities;
- technical, trade, and mechanical schools; and
- night schools in which the student is enrolled for the number of hours or classes that is considered full-time attendance at a similar day school.

The term school does not include on-the-job training courses or correspondence schools.

Children of Divorced or Separated Parents

If a child's parents together paid more than half of the child's support, the parent who has custody for most of the year can generally take the exemption for that child. But there are exceptions. The parent who does **not** have custody (or who has the child for the shorter time) may take the exemption if **a.** or **b.** below applies.

a. That parent gave at least \$600 toward the child's support in 1979, and the decree of divorce or separate maintenance (or a written agreement between the parents) states he or she can take the exemption, **OR**

b. That parent gave \$1,200 or more for each child's support in 1979, and the parent who had custody cannot prove that he or she gave more than the other parent gave.

Note: To figure the amount of support, a parent who has remarried and has custody may count the support furnished by the new spouse.

Dependent Supported by Two or More Taxpayers

Sometimes two or more taxpayers together pay more than half of another person's support, but no one alone pays over half of that person's support. One of the taxpayers may claim the person as a dependent if **all** of the following tests are met:

1. The tests for income, married dependent, citizenship or residence, and relationship discussed on page 9,
2. The taxpayer paid more than 10% of the dependent's support, and
3. The taxpayer attaches to his or her return a signed **Form 2120**, Multiple Support Declaration, from every other person who paid more than 10% of the support. This form states that the person who signs it will not claim an exemption in 1979 for the person he or she helped to support.

Birth or Death of Dependent

You can take an exemption for a dependent who was born or who died during 1979 if he or she met the tests for a dependent while alive. This means that a baby who lived only a few minutes can be claimed as a dependent.

For more information, please get **Publication 501**, Exemptions.

Rounding Off to Whole Dollars

You may round off cents to the nearest whole dollar on your return. But, if you do round off, do so for all amounts. You can drop amounts under 50 cents. Increase amounts from 50 to 99 cents to the next dollar. Example: \$1.39 becomes \$1 and \$2.69 becomes \$3.

5 Line 7 Wages, Salaries, Tips, etc.

Enter the total of all the wages shown on your W-2 forms. Report all wages you received even if you don't have a W-2 form. If all your tips are not shown on your W-2 forms, add these amounts in too. For a joint return, add the totals for you and your spouse.

If you lose a W-2 form, ask your employer for a new one. If your employer does not give you a W-2 form by January 31, or if the one you have is not correct, contact your employer as soon as possible. Only your employer can issue your W-2 form or correct it. If you can't get a W-2 form from your employer by February 15, contact an Internal Revenue Service office.

6 Line 8 Interest Income

Enter your total interest income from banks, savings and loan associations, credit unions, and others. Include any interest you received or which was credited to your account so you could withdraw it. (It does not have to be entered in your passbook.) Be sure to include interest on tax refunds.

7 Line 9 Dividends

Show all your ordinary dividends on line 9a. Fill in your exclusion on 9b. Then subtract 9b from 9a and show the difference on 9c.

You can exclude (subtract), on line 9b, up to \$100 of dividends from qualifying domestic corporations.

If both you and your spouse had dividend income from jointly or separately owned stock, you may each subtract up to \$100 of dividend income. Thus, if you are married filing a joint return, you and your spouse may be able to subtract up to \$200 of dividend income. However, neither of you can use any part of the \$100 exclusion not used by the other in the case of stock owned separately.

For example, in our filled-in form on page 6, John Brown had \$200 in dividends and Mary Brown had \$20 on stock they owned separately. Only \$120 may be excluded. If this stock was owned jointly, then John and Mary could exclude \$200 (\$100 each).

Taxable dividends from the following corporations **do not** qualify for the dividends exclusion:

- a. Foreign corporations, including dividends from controlled foreign corporations.
- b. Exempt organizations (charitable, fraternal, etc.) and exempt farmers' cooperative organizations.
- c. Regulated investment companies, unless the companies have told you how much of the dividends qualify for the exclusion.
- d. Real estate investment trusts (REITS).
- e. Electing small business corporations to the extent the amounts are distributions out of current earnings and profits. For this purpose, current earnings and profits are limited to taxable income for the year.

Note: Earnings from savings and loan associations, building and loan associations, or credit unions are often called dividends, but they are really interest and should be shown on line 8.

⑧ Lines 10a and 10b **Unemployment Compensation**

Under prior tax law, unemployment compensation payments were not included in gross income. However, the Revenue Act of 1978 provides that unemployment compensation you receive after 1978 may be subject to Federal income tax under certain conditions.

You should get a statement, on Form 1099-UC, showing the total unemployment compensation paid to you during the year. For payments in 1979, you should receive this statement by January 31, 1980.

Part or all of the unemployment compensation you receive must be included in your income if the total of the unemployment compensation you receive and your other income is more than:

- \$20,000 if you are single (or married, not filing a joint return and did not live with your spouse at any time during the year);
- \$25,000 if you are married and file a joint return; or
- Zero if you are married, not filing a joint return, and lived with your spouse at any time during the year.

Enter on line 10a the amount from Form 1099-UC. To determine if any of the unemployment compensation you received is taxable, please complete the worksheet.

Unemployment Compensation Worksheet

How to Figure Your Taxable Amount. Follow the instructions for each line below.

Check only one box:

- ☐ A. Single.
- ☐ B. Married filing a joint return.
- ☐ C. Married not filing a joint return and lived with your spouse at any time during the year.
- ☐ D. Married not filing a joint return and DID NOT live with your spouse at any time during the year.

1. Enter the total of the amounts shown on Form 1040A, lines 7, 8, and 9c.	
2. Enter the total amount of unemployment compensation from Form(s) 1099-UC. Enter this amount on Form 1040A, line 10a.	
3. Add lines 1 and 2 and enter the result here.	
4. Enter: $\left\{ \begin{array}{l} \$20,000 \text{ if you checked} \\ \text{Box A or D above.} \\ \$25,000 \text{ if you checked} \\ \text{Box B above.} \\ -0- \text{ if you checked} \\ \text{Box C above.} \end{array} \right\}$	
5. Subtract line 4 from line 3. If zero or less, stop here and enter -0- on Form 1040A, line 10b.	
6. Enter one-half (50%) of the amount on line 5.	
7. Enter the smaller of line 2 or line 6. This is the taxable portion of your unemployment compensation. Enter this amount on Form 1040A, line 10b.	

For example, in our filled-in form, the Browns' taxable unemployment compensation was figured as follows:

Unemployment Compensation Worksheet

How to Figure Your Taxable Amount. Follow the instructions for each line below.

Check only one box:

SAMPLE

- ☐ A. Single.
- ☐ B. Married filing a joint return.
- ☐ C. Married not filing a joint return and lived with your spouse at any time during the year.
- ☐ D. Married not filing a joint return and DID NOT live with your spouse at any time during the year.

1. Enter the total of the amounts shown on Form 1040A, lines 7, 8, and 9c.	9,180.00
2. Enter the total amount of unemployment compensation from Form(s) 1099-UC. Enter this amount on Form 1040A, line 10a.	4,000.00
3. Add lines 1 and 2 and enter the result here.	13,180.00
4. Enter: $\left\{ \begin{array}{l} \$20,000 \text{ if you checked} \\ \text{Box A or D above.} \\ \$25,000 \text{ if you checked} \\ \text{Box B above.} \\ -0- \text{ if you checked} \\ \text{Box C above.} \end{array} \right\}$	25,000.00
5. Subtract line 4 from line 3. If zero or less, stop here and enter -0- on Form 1040A, line 10b.	
6. Enter one-half (50%) of the amount on line 5.	
7. Enter the smaller of line 2 or line 6. This is the taxable portion of your unemployment compensation. Enter this amount on Form 1040A, line 10b.	

Supplemental unemployment benefits received from a company-financed supplemental unemployment benefit fund are wages and are not considered unemployment compensation for purposes of this computation. Report these benefits on Form 1040A, line 7.

⑨ Line 11 **Adjusted Gross Income**

Add the amounts on lines 7, 8, 9c, and 10b. If line 11 is less than \$10,000, you may be eligible for the Earned Income Credit. Please see page 2 of the instructions.

If line 11 is \$20,000 or less (\$40,000 or less if married filing a joint return), please continue.

If line 11 is more than \$20,000 (more than \$40,000 if married filing a joint return) you **CANNOT** use Form 1040A. You **MUST** file Form 1040.

⑩ Line 12a **Credit for Contributions to Candidates for Public Office**

Add up the amounts you gave to help pay campaign expenses of candidates for public office, to political committees, and to newsletter funds of candidates and elected public officials. If you are filing a separate return, enter HALF the amount you gave, but NOT MORE THAN \$50. If you are married, filing a joint return, enter HALF the amount you gave, but NOT MORE THAN \$100.

Note: This credit cannot be larger than the amount of the tax shown on line 14a.

Do not take this credit for the \$1 or \$2 amount you checked to go to the Presidential Election Campaign Fund.

11 IRS Will Figure Your Tax and Your Earned Income Credit if You Qualify

If you want us to, we will figure your tax for you. If you paid too much, we will send you a refund. If you did not pay enough, we will bill you for the balance. You will not be charged interest or penalties if the bill for tax due is paid within 30 days of the notice date, or by the due date for your return, whichever is later. We can do this if:

- You fill in the parts of your return through line 12a that apply to you. The instructions which start on page 7 explain how to fill in your return.
- You use the space between lines 7 and 8 to show your adjusted gross income and your spouse's adjusted gross income separately, if you file a joint return.
- You attach all of your W-2 forms to your Form 1040A.
- You (and your spouse if filing a joint return) sign and date your return and mail it on or before April 15, 1980.

If you do not want IRS to figure your tax, complete the rest of your return as follows:

12 Line 12b Total Federal Income Tax Withheld (Including Excess FICA and RRTA Tax)

Enter the amount of Federal income tax withheld as shown on your W-2 form. If you have more than one W-2 form, add the amounts of income tax withheld. If you are filing a joint return, add the amounts withheld for you and your spouse. You should also add any excess FICA or RRTA tax. This is explained below.

Too much social security (FICA) tax and railroad retirement (RRTA) tax may have been withheld from your wages if you checked Filing Status Box 2 and you had two or more employers in 1979 who together paid you more than \$22,900 in wages. If so, you can add the excess amount to your income tax withheld. If both you and your spouse had two or more employers in 1979, you have to figure this separately for each of you.

- Step 1.** Add all FICA and RRTA tax withheld by employers from your wages for 1979 (but not more than \$1,403.77 for each employer). * Enter the total here \$
- Step 2.** Subtract 1,403.77
- Step 3.** Add this amount to the Federal income tax withheld and enter it on Form 1040A, line 12b \$

***Note:** If any one employer withheld more than \$1,403.77, you should ask the employer to refund the excess to you. You cannot claim it on your return. If you included any excess FICA or RRTA tax on line 12b, write "excess FICA" and show the amount to the left of the line 12b entry space.

If you are a railroad employee and if you are adding the excess to your income tax withholding, attach a statement from your employer showing the amount of employee RRTA compensation and the amount of RRTA tax withheld.

13 Line 12c Earned Income Credit

If line 11 is less than \$10,000, see the Earned Income Credit Worksheet and instructions on page 2. You may be entitled to a refundable credit based on your earned income (line 7). If you can take the credit, enter on line 12c the credit from line 3 or 4 of this worksheet, whichever applies.

For example, in our filled-in form, the Browns' earned income credit was figured as follows:

Earned Income Credit Worksheet

To figure your credit, follow the instructions below.

1. Amount from Form 1040A, line 7.	\$9,000.00
2. Amount from Form 1040A, line 11.	9,180.00
3. If line 2 above is not over \$6,000 , use the amount on line 1 to find the credit in the table on page 27. Enter the credit here and on Form 1040A, line 12c.	SAMPLE
4. If line 2 above is over \$6,000 use the amount on line 2 to find the credit in the table on page 27. Enter the credit here and on Form 1040A, line 12c.	\$ 103.00

14 Line 14a Income Tax

To find your tax, use the appropriate Tax Table.

If you checked Form 1040A:

Filing Status Box 1, use Tax Table A (Single) on pages 15-16.

Filing Status Box 2, use Tax Table B (Married Filing Joint Return) on pages 17-21.

Filing Status Box 3, use Tax Table C (Married Filing Separate Return) on pages 22-23.

Filing Status Box 4, use Tax Table D (Head of Household) on pages 24-26.

Instructions for using the Tax Tables are at the beginning of each Table. After you have found the correct tax, enter that amount on line 14a.

The tax shown in the tax tables has been figured so that it already includes your zero bracket amount and your deduction for exemptions.

Note: If your income or exemptions are not covered in the tax table for your filing status, you must file Form 1040 and Schedule TC (Form 1040).

15 Line 14b Advance Earned Income Credit Payments

Enter the total of the Advance Earned Income Credit Payments as shown on your W-2 form(s).

16 Line 16 Your Refund

If line 13 is larger than line 15

Subtract line 15 from line 13 and show the difference on line 16. This is the amount that will be refunded to you.

If line 16 is less than \$1, we will not send you a refund unless you ask for it when you file your return.

If the refund IRS owes you is large, you should see your payroll office about reducing the amount of tax that is withheld from your wages. See **Do You Want More or Less Income Tax Withheld in 1980** on page 14.

Note: If you move after filing your return and you are expecting a refund, you should notify the post office that serves your old address. Also, notify the Internal Revenue Service Center where you filed your return of your address change. This will help in forwarding your check to your new address as soon as possible. Please be sure to include your social security number in any correspondence with the IRS.

17 Line 17 Balance Due IRS

If line 15 is larger than line 13

Subtract line 13 from line 15 and show the difference on line 17. This is the balance you still owe. If line 17 is less than \$1, you do not have to pay.

You may pay by check or money order made payable to "Internal Revenue Service." Please write your social security number on your check or money order and attach it to your return.

If your payment due IRS is large, you should see your payroll office about increasing the amount of tax withheld from your wages. See **Do You Want More or Less Income Tax Withheld in 1980** on page 14.

18 Completing Your Return

Sign and Date Your Return

Form 1040A is not considered a return unless you sign it. Your spouse must also sign if it is a joint return.

Did You Have Someone Else Prepare Your Return?

If you fill in your own return, the space under your signature should remain blank.

If someone prepares your return and **does not charge you**, that person should not sign your return. Certain others who prepare your return should not sign. For example, your regular, full-time employee or your partner in business does not have to sign. (This list is not all-inclusive.)

Generally, anyone who is paid to prepare your tax return must sign your return and fill in the other blanks in the Paid Preparer's Information area of your return.

If the preparer is self-employed (that is, is not employed by any person or business entity to prepare the return), he or she should check the "self-employed" box in the preparer's section of Form 1040A.

Partners who prepare income tax returns as members of a partnership are considered to be employees for purposes of the income tax return preparer rules **only**, and should **not** check the "self-employed" box. The partners are still considered self-employed for self-employment tax purposes.

If you have questions about whether a preparer is required to sign your return, please contact an IRS office.

*The person required to sign your return **MUST** complete the required preparer information and:*

- *Sign it, by hand, in the space provided for the preparer's signature. (Signature stamps or labels are not acceptable.)*
- *Give you a copy of your return in addition to the copy to be filed with IRS.*

Tax return preparers should be familiar with their responsibilities. **Publication 1045**, Information for Preparers of Federal Income Tax Returns, lists some of the preparer's other responsibilities and penalties for which he or she may be liable. The publication also contains the regulation citations which govern their work.

General Information

Death of Taxpayer

Did the taxpayer die before filing a return for 1979?

If so, the taxpayer's spouse or personal representative must file a return for the person who died. A personal representative can be an executor, administrator, or anyone who is in charge of the taxpayer's property.

If the taxpayer did not have to file a return but had tax withheld, a return must be filed to get a refund.

If your spouse died in 1979 and you did not remarry in 1979, you can file a joint return. You can also file a joint return if your spouse died in 1980 before filing a return for 1979. A joint return should show your spouse's 1979 income before death and your income for all of 1979. Please write "Filing as surviving spouse" in the area where you sign the return. If someone else is the personal representative, he or she must also sign.

Show the date of death in the name and address space of Form 1040A.

If you want more details, please get **Publication 559**, Tax Information for Survivors, Executors, and Administrators.

Recordkeeping

Keep records of income and credits appearing on your tax return until the statute of limitations runs out for that return. Usually this is 3 years from the date the return was due or filed, or 2 years from the date the tax was paid, whichever is later. Also keep copies of your filed tax returns as part of your records. You should keep some records longer. For example, keep property records (including those on your own home) as long as they are needed to figure the basis of the original or replacement property.

For more details, get **Publication 552**, Recordkeeping Requirements and a List of Tax Publications.

Penalties and Interest

Late Filing of Return

The law provides a penalty of from 5 percent to 25 percent of the tax due for filing late unless you can show reasonable cause for the delay. If you file a return late, attach a full explanation to your return.

Late Payment of Tax

The penalty for not paying tax when due is $\frac{1}{2}$ of 1 percent of the unpaid amount for each month or part of a month it remains unpaid. The maximum penalty is 25 percent of the unpaid amount. The penalty applies to any unpaid tax shown on a return. It also applies to any additional tax shown on a bill that is not paid within 10 days from the date of the bill. This penalty is in addition to the applicable interest charge on late payments.

Interest

Interest will be charged on taxes not paid on or before their due date.

Do You Want More or Less Income Tax Withheld in 1980?

If the amount due IRS on line 17, or the refund IRS owes you on line 16, is large, you should see your payroll office. Ask about filling out a new Form W-4 to change the amount of tax to be withheld from your wages. A working married couple may need to increase the amount of tax withheld from one or both of their wages to avoid owing a large payment when filing their return.

If you go back to work after a period of unemployment, you may reduce the amount of income tax withheld if your employer agrees to use the part year method of withholding. There are also other methods which could reduce your withholding. For more details, see your employer or get **Publication 505, Tax Withholding and Estimated Tax**.

If you expect your income in 1980 to be less than \$10,000, you may be eligible for advance payment of your earned income credit during 1980. See your payroll office for further information on filing Form W-5, Earned Income Credit Advance Payment Certificate.

Declaration of Estimated Tax

In general, you do not have to file a declaration if you expect that your 1980 tax return will show a tax refund, OR a tax balance due IRS of less than \$100. However, if you file a declaration for 1980, you **must use** Form 1040 to claim the payments you made.

Please see **Form 1040-ES** for more details.

Penalty for Not Paying Enough Tax During the Year

If line 17 is \$100 or more and more than 20 percent of line 15, file **Form 1040** and attach **Form 2210**. You may owe a penalty unless you meet one or more of the exceptions explained on Form 2210.

Amended Return

Use **Form 1040X** to change an income tax return you have already filed (Form 1040 or Form 1040A).

If your return is changed for any reason, it may affect your State income tax liability. This would include changes made as a result of an examination of your return by the IRS. Contact your State tax agency for more information.

Privacy Act Notice

The Privacy Act of 1974 says that each Federal agency that asks you for information must tell you:

- Its legal right to ask for the information and whether the law says you must give it.
- What major purposes the agency has in asking for it, and how it will be used.
- What could happen if the agency does not receive it.

For the Internal Revenue Service, the law covers:

- Tax returns and any papers filed with them.
- Any questions we need to ask you so we can—

Complete, correct, or process your return.

Figure your tax.

Collect tax, interest, or penalties.

Our legal right to ask for information is Internal Revenue Code sections 6001 and 6011 and their regulations. They say that you must file a return or statement with us for any tax you are liable for. Code section 6109 and its regulations say that you must show your social security number on what you file. This is so we know who you are, and can process your return and papers.

You must fill in all parts of the tax form that apply to you. But you do not have to check the boxes for the Presidential Election Campaign Fund.

We ask for tax return information to carry out the Internal Revenue laws of the United States. We need it to figure and collect the right amount of tax.

We may give the information to the Department of Justice and to other Federal agencies, as provided by law. We may also give it to States, the District of Columbia, and U.S. commonwealths or possessions to carry out their tax laws. And we may give it to foreign governments because of tax treaties they have with the United States.

If a return is not filed, or if we don't receive the information we ask for, the law provides that a penalty may be charged. And we may have to disallow the exemptions, exclusions, credits, deductions, or adjustments shown on the tax return. This could make the tax higher or delay any refund. Interest may also be charged.

Please keep this notice with your records. It may help you if we ask you for other information.

If you have questions about the rules for filing and giving information, please call or visit any Internal Revenue Service office.

This is the only notice we must give you to explain the Privacy Act. However, we may give you other notices if we have to examine your return or collect any tax, interest, or penalties.

Single (Filing Status Box 1)

(For single persons with income of \$20,000 or less on Form 1040A, line 11, who claim 3 or fewer exemptions)

To find your tax: Read down the income column until you find your income as shown on Form 1040A, line 11. Read across to the column headed by the total number of exemptions claimed on

Form 1040A, line 6. The amount shown where the two lines meet is your tax. Enter on Form 1040A, line 14a.

The \$2,300 zero bracket amount and your deduction for exemptions have been taken into account in figuring the tax shown in this table. Do not take a separate deduction for them.

Caution: If you can be claimed as a dependent on your parent's return AND you have unearned income (interest, dividends, etc.) of \$1,000 or more AND your earned income is less than \$2,300, you must use Form 1040.

If Form 1040A, line 11, is—		And the total number of exemptions claimed on line 6 is—			If Form 1040A, line 11, is—		And the total number of exemptions claimed on line 6 is—			If Form 1040A, line 11, is—		And the total number of exemptions claimed on line 6 is—		
Over	But not over	1	2	3	Over	But not over	1	2	3	Over	But not over	1	2	3
Your tax is—					Your tax is—					Your tax is—				
If \$3,300 or less your tax is 0					5,900	5,950	409	238	88	8,500	8,550	887	697	517
3,300	3,350	4	0	0	5,950	6,000	418	246	95	8,550	8,600	896	706	526
3,350	3,400	11	0	0	6,000	6,050	427	254	102	8,600	8,650	906	716	535
3,400	3,450	18	0	0	6,050	6,100	436	262	109	8,650	8,700	915	725	544
3,450	3,500	25	0	0	6,100	6,150	445	270	116	8,700	8,750	925	735	553
3,500	3,550	32	0	0	6,150	6,200	454	278	123	8,750	8,800	934	744	562
3,550	3,600	39	0	0	6,200	6,250	463	286	130	8,800	8,850	944	754	571
3,600	3,650	46	0	0	6,250	6,300	472	294	137	8,850	8,900	953	763	580
3,650	3,700	53	0	0	6,300	6,350	481	302	144	8,900	8,950	963	773	589
3,700	3,750	60	0	0	6,350	6,400	490	310	151	8,950	9,000	972	782	598
3,750	3,800	67	0	0	6,400	6,450	499	319	158	9,000	9,050	982	792	607
3,800	3,850	74	0	0	6,450	6,500	508	328	166	9,050	9,100	991	801	616
3,850	3,900	81	0	0	6,500	6,550	517	337	174	9,100	9,150	1,001	811	625
3,900	3,950	88	0	0	6,550	6,600	526	346	182	9,150	9,200	1,010	820	634
3,950	4,000	95	0	0	6,600	6,650	535	355	190	9,200	9,250	1,020	830	643
4,000	4,050	102	0	0	6,650	6,700	544	364	198	9,250	9,300	1,029	839	652
4,050	4,100	109	0	0	6,700	6,750	553	373	206	9,300	9,350	1,039	849	661
4,100	4,150	116	0	0	6,750	6,800	562	382	214	9,350	9,400	1,048	858	670
4,150	4,200	123	0	0	6,800	6,850	571	391	222	9,400	9,450	1,058	868	679
4,200	4,250	130	0	0	6,850	6,900	580	400	230	9,450	9,500	1,067	877	688
4,250	4,300	137	0	0	6,900	6,950	589	409	238	9,500	9,550	1,077	887	697
4,300	4,350	144	4	0	6,950	7,000	598	418	246	9,550	9,600	1,088	896	706
4,350	4,400	151	11	0	7,000	7,050	607	427	254	9,600	9,650	1,098	906	716
4,400	4,450	158	18	0	7,050	7,100	616	436	262	9,650	9,700	1,109	915	725
4,450	4,500	166	25	0	7,100	7,150	625	445	270	9,700	9,750	1,119	925	735
4,500	4,550	174	32	0	7,150	7,200	634	454	278	9,750	9,800	1,130	934	744
4,550	4,600	182	39	0	7,200	7,250	643	463	286	9,800	9,850	1,140	944	754
4,600	4,650	190	46	0	7,250	7,300	652	472	294	9,850	9,900	1,151	953	763
4,650	4,700	198	53	0	7,300	7,350	661	481	302	9,900	9,950	1,161	963	773
4,700	4,750	206	60	0	7,350	7,400	670	490	310	9,950	10,000	1,172	972	782
4,750	4,800	214	67	0	7,400	7,450	679	499	319	10,000	10,050	1,182	982	792
4,800	4,850	222	74	0	7,450	7,500	688	508	328	10,050	10,100	1,193	991	801
4,850	4,900	230	81	0	7,500	7,550	697	517	337	10,100	10,150	1,203	1,001	811
4,900	4,950	238	88	0	7,550	7,600	706	526	346	10,150	10,200	1,214	1,010	820
4,950	5,000	246	95	0	7,600	7,650	716	535	355	10,200	10,250	1,224	1,020	830
5,000	5,050	254	102	0	7,650	7,700	725	544	364	10,250	10,300	1,235	1,029	839
5,050	5,100	262	109	0	7,700	7,750	735	553	373	10,300	10,350	1,245	1,039	849
5,100	5,150	270	116	0	7,750	7,800	744	562	382	10,350	10,400	1,256	1,048	858
5,150	5,200	278	123	0	7,800	7,850	754	571	391	10,400	10,450	1,266	1,058	868
5,200	5,250	286	130	0	7,850	7,900	763	580	400	10,450	10,500	1,277	1,067	877
5,250	5,300	294	137	0	7,900	7,950	773	589	409	10,500	10,550	1,287	1,077	887
5,300	5,350	302	144	4	7,950	8,000	782	598	418	10,550	10,600	1,298	1,088	896
5,350	5,400	310	151	11	8,000	8,050	792	607	427	10,600	10,650	1,308	1,098	906
5,400	5,450	319	158	18	8,050	8,100	801	616	436	10,650	10,700	1,319	1,109	915
5,450	5,500	328	166	25	8,100	8,150	811	625	445	10,700	10,750	1,329	1,119	925
5,500	5,550	337	174	32	8,150	8,200	820	634	454	10,750	10,800	1,340	1,130	934
5,550	5,600	346	182	39	8,200	8,250	830	643	463	10,800	10,850	1,350	1,140	944
5,600	5,650	355	190	46	8,250	8,300	839	652	472	10,850	10,900	1,361	1,151	953
5,650	5,700	364	198	53	8,300	8,350	849	661	481	10,900	10,950	1,371	1,161	963
5,700	5,750	373	206	60	8,350	8,400	858	670	490	10,950	11,000	1,382	1,172	972
5,750	5,800	382	214	67	8,400	8,450	868	679	499	11,000	11,050	1,392	1,182	982
5,800	5,850	391	222	74	8,450	8,500	877	688	508	11,050	11,100	1,403	1,193	991
5,850	5,900	400	230	81										

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1979 Tax Table A/Single (Filing Status Box 1)—Continued

If Form 1040A, line 11, is—		And the total number of exemptions claimed on line 6 is—			If Form 1040A, line 11, is—		And the total number of exemptions claimed on line 6 is—			If Form 1040A, line 11, is—		And the total number of exemptions claimed on line 6 is—		
Over	But not over	1	2	3	Over	But not over	1	2	3	Over	But not over	1	2	3
Your tax is—					Your tax is—					Your tax is—				
11,100	11,150	1,413	1,203	1,001	14,100	14,150	2,118	1,873	1,633	17,100	17,150	2,943	2,643	2,378
11,150	11,200	1,424	1,214	1,010	14,150	14,200	2,131	1,885	1,645	17,150	17,200	2,958	2,658	2,391
11,200	11,250	1,434	1,224	1,020	14,200	14,250	2,144	1,897	1,657	17,200	17,250	2,973	2,673	2,404
11,250	11,300	1,445	1,235	1,029	14,250	14,300	2,157	1,909	1,669	17,250	17,300	2,988	2,688	2,417
11,300	11,350	1,455	1,245	1,039	14,300	14,350	2,170	1,921	1,681	17,300	17,350	3,003	2,703	2,430
11,350	11,400	1,466	1,256	1,048	14,350	14,400	2,183	1,933	1,693	17,350	17,400	3,018	2,718	2,443
11,400	11,450	1,476	1,266	1,058	14,400	14,450	2,196	1,945	1,705	17,400	17,450	3,033	2,733	2,456
11,450	11,500	1,487	1,277	1,067	14,450	14,500	2,209	1,957	1,717	17,450	17,500	3,048	2,748	2,469
11,500	11,550	1,497	1,287	1,077	14,500	14,550	2,222	1,969	1,729	17,500	17,550	3,063	2,763	2,482
11,550	11,600	1,508	1,298	1,088	14,550	14,600	2,235	1,981	1,741	17,550	17,600	3,078	2,778	2,495
11,600	11,650	1,518	1,308	1,098	14,600	14,650	2,248	1,993	1,753	17,600	17,650	3,093	2,793	2,508
11,650	11,700	1,529	1,319	1,109	14,650	14,700	2,261	2,005	1,765	17,650	17,700	3,108	2,808	2,521
11,700	11,750	1,539	1,329	1,119	14,700	14,750	2,274	2,017	1,777	17,700	17,750	3,123	2,823	2,534
11,750	11,800	1,550	1,340	1,130	14,750	14,800	2,287	2,029	1,789	17,750	17,800	3,138	2,838	2,547
11,800	11,850	1,561	1,350	1,140	14,800	14,850	2,300	2,041	1,801	17,800	17,850	3,153	2,853	2,560
11,850	11,900	1,573	1,361	1,151	14,850	14,900	2,313	2,053	1,813	17,850	17,900	3,168	2,868	2,573
11,900	11,950	1,585	1,371	1,161	14,900	14,950	2,326	2,066	1,825	17,900	17,950	3,183	2,883	2,586
11,950	12,000	1,597	1,382	1,172	14,950	15,000	2,339	2,079	1,837	17,950	18,000	3,198	2,898	2,599
12,000	12,050	1,609	1,392	1,182	15,000	15,050	2,352	2,092	1,849	18,000	18,050	3,213	2,913	2,613
12,050	12,100	1,621	1,403	1,193	15,050	15,100	2,365	2,105	1,861	18,050	18,100	3,228	2,928	2,628
12,100	12,150	1,633	1,413	1,203	15,100	15,150	2,378	2,118	1,873	18,100	18,150	3,243	2,943	2,643
12,150	12,200	1,645	1,424	1,214	15,150	15,200	2,391	2,131	1,885	18,150	18,200	3,258	2,958	2,658
12,200	12,250	1,657	1,434	1,224	15,200	15,250	2,404	2,144	1,897	18,200	18,250	3,273	2,973	2,673
12,250	12,300	1,669	1,445	1,235	15,250	15,300	2,417	2,157	1,909	18,250	18,300	3,288	2,988	2,688
12,300	12,350	1,681	1,455	1,245	15,300	15,350	2,430	2,170	1,921	18,300	18,350	3,303	3,003	2,703
12,350	12,400	1,693	1,466	1,256	15,350	15,400	2,443	2,183	1,933	18,350	18,400	3,318	3,018	2,718
12,400	12,450	1,705	1,476	1,266	15,400	15,450	2,456	2,196	1,945	18,400	18,450	3,333	3,033	2,733
12,450	12,500	1,717	1,487	1,277	15,450	15,500	2,469	2,209	1,957	18,450	18,500	3,348	3,048	2,748
12,500	12,550	1,729	1,497	1,287	15,500	15,550	2,482	2,222	1,969	18,500	18,550	3,363	3,063	2,763
12,550	12,600	1,741	1,508	1,298	15,550	15,600	2,495	2,235	1,981	18,550	18,600	3,378	3,078	2,778
12,600	12,650	1,753	1,518	1,308	15,600	15,650	2,508	2,248	1,993	18,600	18,650	3,393	3,093	2,793
12,650	12,700	1,765	1,529	1,319	15,650	15,700	2,521	2,261	2,005	18,650	18,700	3,408	3,108	2,808
12,700	12,750	1,777	1,539	1,329	15,700	15,750	2,534	2,274	2,017	18,700	18,750	3,423	3,123	2,823
12,750	12,800	1,789	1,550	1,340	15,750	15,800	2,547	2,287	2,029	18,750	18,800	3,438	3,138	2,838
12,800	12,850	1,801	1,561	1,350	15,800	15,850	2,560	2,300	2,041	18,800	18,850	3,453	3,153	2,853
12,850	12,900	1,813	1,573	1,361	15,850	15,900	2,573	2,313	2,053	18,850	18,900	3,468	3,168	2,868
12,900	12,950	1,825	1,585	1,371	15,900	15,950	2,586	2,326	2,066	18,900	18,950	3,483	3,183	2,883
12,950	13,000	1,837	1,597	1,382	15,950	16,000	2,599	2,339	2,079	18,950	19,000	3,498	3,198	2,898
13,000	13,050	1,849	1,609	1,392	16,000	16,050	2,613	2,352	2,092	19,000	19,050	3,513	3,213	2,913
13,050	13,100	1,861	1,621	1,403	16,050	16,100	2,628	2,365	2,105	19,050	19,100	3,528	3,228	2,928
13,100	13,150	1,873	1,633	1,413	16,100	16,150	2,643	2,378	2,118	19,100	19,150	3,543	3,243	2,943
13,150	13,200	1,885	1,645	1,424	16,150	16,200	2,658	2,391	2,131	19,150	19,200	3,558	3,258	2,958
13,200	13,250	1,897	1,657	1,434	16,200	16,250	2,673	2,404	2,144	19,200	19,250	3,574	3,273	2,973
13,250	13,300	1,909	1,669	1,445	16,250	16,300	2,688	2,417	2,157	19,250	19,300	3,591	3,288	2,988
13,300	13,350	1,921	1,681	1,455	16,300	16,350	2,703	2,430	2,170	19,300	19,350	3,608	3,303	3,003
13,350	13,400	1,933	1,693	1,466	16,350	16,400	2,718	2,443	2,183	19,350	19,400	3,625	3,318	3,018
13,400	13,450	1,945	1,705	1,476	16,400	16,450	2,733	2,456	2,196	19,400	19,450	3,642	3,333	3,033
13,450	13,500	1,957	1,717	1,487	16,450	16,500	2,748	2,469	2,209	19,450	19,500	3,659	3,348	3,048
13,500	13,550	1,969	1,729	1,497	16,500	16,550	2,763	2,482	2,222	19,500	19,550	3,676	3,363	3,063
13,550	13,600	1,981	1,741	1,508	16,550	16,600	2,778	2,495	2,235	19,550	19,600	3,693	3,378	3,078
13,600	13,650	1,993	1,753	1,518	16,600	16,650	2,793	2,508	2,248	19,600	19,650	3,710	3,393	3,093
13,650	13,700	2,005	1,765	1,529	16,650	16,700	2,808	2,521	2,261	19,650	19,700	3,727	3,408	3,108
13,700	13,750	2,017	1,777	1,539	16,700	16,750	2,823	2,534	2,274	19,700	19,750	3,744	3,423	3,123
13,750	13,800	2,029	1,789	1,550	16,750	16,800	2,838	2,547	2,287	19,750	19,800	3,761	3,438	3,138
13,800	13,850	2,041	1,801	1,561	16,800	16,850	2,853	2,560	2,300	19,800	19,850	3,778	3,453	3,153
13,850	13,900	2,053	1,813	1,573	16,850	16,900	2,868	2,573	2,313	19,850	19,900	3,795	3,468	3,168
13,900	13,950	2,066	1,825	1,585	16,900	16,950	2,883	2,586	2,326	19,900	19,950	3,812	3,483	3,183
13,950	14,000	2,079	1,837	1,597	16,950	17,000	2,898	2,599	2,339	19,950	20,000	3,829	3,498	3,198
14,000	14,050	2,092	1,849	1,609	17,000	17,050	2,913	2,613	2,352					
14,050	14,100	2,105	1,861	1,621	17,050	17,100	2,928	2,628	2,365					

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Married Filing Joint Return (Filing Status Box 2)

(For married persons filing joint returns with income of \$40,000 or less on Form 1040A, line 11, who claim 9 or fewer exemptions)

To find your tax: Read down the income column until you find your

income as shown on Form 1040A, line 11. Read across to the column headed by the total number of exemptions claimed on Form 1040A, line 6. The amount shown where the two lines meet is your tax. Enter on Form 1040A, line 14a.

The \$3,400 zero bracket amount and your deduction for exemptions have been taken into account in figuring the tax shown in this table. Do not take a separate deduction for them.

If Form 1040A, line 11, is—		And the total number of exemptions claimed on line 6 is—								If Form 1040A, line 11, is—		And the total number of exemptions claimed on line 6 is—							
Over	But not over	2	3	4	5	6	7	8	9	Over	But not over	2	3	4	5	6	7	8	9
Your tax is—										Your tax is—									
If \$5,400 or less your tax is 0										8,200	8,250	410	256	116	0	0	0	0	0
5,400	5,450	4	0	0	0	0	0	0	0	8,250	8,300	418	263	123	0	0	0	0	0
5,450	5,500	11	0	0	0	0	0	0	0	8,300	8,350	426	270	130	0	0	0	0	0
5,500	5,550	18	0	0	0	0	0	0	0	8,350	8,400	434	277	137	0	0	0	0	0
5,550	5,600	25	0	0	0	0	0	0	0	8,400	8,450	442	284	144	4	0	0	0	0
5,600	5,650	32	0	0	0	0	0	0	0	8,450	8,500	450	291	151	11	0	0	0	0
5,650	5,700	39	0	0	0	0	0	0	0	8,500	8,550	458	298	158	18	0	0	0	0
5,700	5,750	46	0	0	0	0	0	0	0	8,550	8,600	466	306	165	25	0	0	0	0
5,750	5,800	53	0	0	0	0	0	0	0	8,600	8,650	474	314	172	32	0	0	0	0
5,800	5,850	60	0	0	0	0	0	0	0	8,650	8,700	482	322	179	39	0	0	0	0
5,850	5,900	67	0	0	0	0	0	0	0	8,700	8,750	490	330	186	46	0	0	0	0
5,900	5,950	74	0	0	0	0	0	0	0	8,750	8,800	498	338	193	53	0	0	0	0
5,950	6,000	81	0	0	0	0	0	0	0	8,800	8,850	506	346	200	60	0	0	0	0
6,000	6,050	88	0	0	0	0	0	0	0	8,850	8,900	514	354	207	67	0	0	0	0
6,050	6,100	95	0	0	0	0	0	0	0	8,900	8,950	522	362	214	74	0	0	0	0
6,100	6,150	102	0	0	0	0	0	0	0	8,950	9,000	530	370	221	81	0	0	0	0
6,150	6,200	109	0	0	0	0	0	0	0	9,000	9,050	538	378	228	88	0	0	0	0
6,200	6,250	116	0	0	0	0	0	0	0	9,050	9,100	546	386	235	95	0	0	0	0
6,250	6,300	123	0	0	0	0	0	0	0	9,100	9,150	554	394	242	102	0	0	0	0
6,300	6,350	130	0	0	0	0	0	0	0	9,150	9,200	562	402	249	109	0	0	0	0
6,350	6,400	137	0	0	0	0	0	0	0	9,200	9,250	570	410	256	116	0	0	0	0
6,400	6,450	144	4	0	0	0	0	0	0	9,250	9,300	578	418	263	123	0	0	0	0
6,450	6,500	151	11	0	0	0	0	0	0	9,300	9,350	586	426	270	130	0	0	0	0
6,500	6,550	158	18	0	0	0	0	0	0	9,350	9,400	594	434	277	137	0	0	0	0
6,550	6,600	165	25	0	0	0	0	0	0	9,400	9,450	602	442	284	144	4	0	0	0
6,600	6,650	172	32	0	0	0	0	0	0	9,450	9,500	610	450	291	151	11	0	0	0
6,650	6,700	179	39	0	0	0	0	0	0	9,500	9,550	618	458	298	158	18	0	0	0
6,700	6,750	186	46	0	0	0	0	0	0	9,550	9,600	626	466	306	165	25	0	0	0
6,750	6,800	193	53	0	0	0	0	0	0	9,600	9,650	635	474	314	172	32	0	0	0
6,800	6,850	200	60	0	0	0	0	0	0	9,650	9,700	644	482	322	179	39	0	0	0
6,850	6,900	207	67	0	0	0	0	0	0	9,700	9,750	653	490	330	186	46	0	0	0
6,900	6,950	214	74	0	0	0	0	0	0	9,750	9,800	662	498	338	193	53	0	0	0
6,950	7,000	221	81	0	0	0	0	0	0	9,800	9,850	671	506	346	200	60	0	0	0
7,000	7,050	228	88	0	0	0	0	0	0	9,850	9,900	680	514	354	207	67	0	0	0
7,050	7,100	235	95	0	0	0	0	0	0	9,900	9,950	689	522	362	214	74	0	0	0
7,100	7,150	242	102	0	0	0	0	0	0	9,950	10,000	698	530	370	221	81	0	0	0
7,150	7,200	249	109	0	0	0	0	0	0	10,000	10,050	707	538	378	228	88	0	0	0
7,200	7,250	256	116	0	0	0	0	0	0	10,050	10,100	716	546	386	235	95	0	0	0
7,250	7,300	263	123	0	0	0	0	0	0	10,100	10,150	725	554	394	242	102	0	0	0
7,300	7,350	270	130	0	0	0	0	0	0	10,150	10,200	734	562	402	249	109	0	0	0
7,350	7,400	277	137	0	0	0	0	0	0	10,200	10,250	743	570	410	256	116	0	0	0
7,400	7,450	284	144	4	0	0	0	0	0	10,250	10,300	752	578	418	263	123	0	0	0
7,450	7,500	291	151	11	0	0	0	0	0	10,300	10,350	761	586	426	270	130	0	0	0
7,500	7,550	298	158	18	0	0	0	0	0	10,350	10,400	770	594	434	277	137	0	0	0
7,550	7,600	306	165	25	0	0	0	0	0	10,400	10,450	779	602	442	284	144	4	0	0
7,600	7,650	314	172	32	0	0	0	0	0	10,450	10,500	788	610	450	291	151	11	0	0
7,650	7,700	322	179	39	0	0	0	0	0	10,500	10,550	797	618	458	298	158	18	0	0
7,700	7,750	330	186	46	0	0	0	0	0	10,550	10,600	806	626	466	306	165	25	0	0
7,750	7,800	338	193	53	0	0	0	0	0	10,600	10,650	815	635	474	314	172	32	0	0
7,800	7,850	346	200	60	0	0	0	0	0	10,650	10,700	824	644	482	322	179	39	0	0
7,850	7,900	354	207	67	0	0	0	0	0	10,700	10,750	833	653	490	330	186	46	0	0
7,900	7,950	362	214	74	0	0	0	0	0	10,750	10,800	842	662	498	338	193	53	0	0
7,950	8,000	370	221	81	0	0	0	0	0	10,800	10,850	851	671	506	346	200	60	0	0
8,000	8,050	378	228	88	0	0	0	0	0	10,850	10,900	860	680	514	354	207	67	0	0
8,050	8,100	386	235	95	0	0	0	0	0	10,900	10,950	869	689	522	362	214	74	0	0
8,100	8,150	394	242	102	0	0	0	0	0	10,950	11,000	878	698	530	370	221	81	0	0
8,150	8,200	402	249	109	0	0	0	0	0	11,000	11,050	887	707	538	378	228	88	0	0
										11,050	11,100	896	716	546	386	235	95	0	0
										11,100	11,150	905	725	554	394	242	102	0	0
										11,150	11,200	914	734	562	402	249	109	0	0

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1979 Tax Table B/Married Filing Joint Return (Filing Status Box 2)—Continued

If Form 1040A, line 11, is—		And the total number of exemptions claimed on line 6 is—								If Form 1040A, line 11, is—		And the total number of exemptions claimed on line 6 is—							
Over	But not over	2	3	4	5	6	7	8	9	Over	But not over	2	3	4	5	6	7	8	9
Your tax is—										Your tax is—									
11,200	11,250	923	743	570	410	256	116	0	0	14,800	14,850	1,598	1,391	1,211	1,031	851	671	506	346
11,250	11,300	932	752	578	418	263	123	0	0	14,850	14,900	1,609	1,400	1,220	1,040	860	680	514	354
11,300	11,350	941	761	586	426	270	130	0	0	14,900	14,950	1,619	1,409	1,229	1,049	869	689	522	362
11,350	11,400	950	770	594	434	277	137	0	0	14,950	15,000	1,630	1,420	1,238	1,058	878	698	530	370
11,400	11,450	959	779	602	442	284	144	4	0	15,000	15,050	1,640	1,430	1,247	1,067	887	707	538	378
11,450	11,500	968	788	610	450	291	151	11	0	15,050	15,100	1,651	1,441	1,256	1,076	896	716	546	386
11,500	11,550	977	797	618	458	298	158	18	0	15,100	15,150	1,661	1,451	1,265	1,085	905	725	554	394
11,550	11,600	986	806	626	466	306	165	25	0	15,150	15,200	1,672	1,462	1,274	1,094	914	734	562	402
11,600	11,650	995	815	635	474	314	172	32	0	15,200	15,250	1,682	1,472	1,283	1,103	923	743	570	410
11,650	11,700	1,004	824	644	482	322	179	39	0	15,250	15,300	1,693	1,483	1,292	1,112	932	752	578	418
11,700	11,750	1,013	833	653	490	330	186	46	0	15,300	15,350	1,703	1,493	1,301	1,121	941	761	586	426
11,750	11,800	1,022	842	662	498	338	193	53	0	15,350	15,400	1,714	1,504	1,310	1,130	950	770	594	434
11,800	11,850	1,031	851	671	506	346	200	60	0	15,400	15,450	1,724	1,514	1,319	1,139	959	779	602	442
11,850	11,900	1,040	860	680	514	354	207	67	0	15,450	15,500	1,735	1,525	1,328	1,148	968	788	610	450
11,900	11,950	1,049	869	689	522	362	214	74	0	15,500	15,550	1,745	1,535	1,337	1,157	977	797	618	458
11,950	12,000	1,058	878	698	530	370	221	81	0	15,550	15,600	1,756	1,546	1,346	1,166	986	806	626	466
12,000	12,050	1,067	887	707	538	378	228	88	0	15,600	15,650	1,766	1,556	1,355	1,175	995	815	635	474
12,050	12,100	1,076	896	716	546	386	235	95	0	15,650	15,700	1,777	1,567	1,364	1,184	1,004	824	644	482
12,100	12,150	1,085	905	725	554	394	242	102	0	15,700	15,750	1,787	1,577	1,373	1,193	1,013	833	653	490
12,150	12,200	1,094	914	734	562	402	249	109	0	15,750	15,800	1,798	1,588	1,382	1,202	1,022	842	662	498
12,200	12,250	1,103	923	743	570	410	256	116	0	15,800	15,850	1,808	1,598	1,391	1,211	1,031	851	671	506
12,250	12,300	1,112	932	752	578	418	263	123	0	15,850	15,900	1,819	1,609	1,400	1,220	1,040	860	680	514
12,300	12,350	1,121	941	761	586	426	270	130	0	15,900	15,950	1,829	1,619	1,409	1,229	1,049	869	689	522
12,350	12,400	1,130	950	770	594	434	277	137	0	15,950	16,000	1,840	1,630	1,420	1,238	1,058	878	698	530
12,400	12,450	1,139	959	779	602	442	284	144	4	16,000	16,050	1,850	1,640	1,430	1,247	1,067	887	707	538
12,450	12,500	1,148	968	788	610	450	291	151	11	16,050	16,100	1,861	1,651	1,441	1,256	1,076	896	716	546
12,500	12,550	1,157	977	797	618	458	298	158	18	16,100	16,150	1,871	1,661	1,451	1,265	1,085	905	725	554
12,550	12,600	1,166	986	806	626	466	306	165	25	16,150	16,200	1,882	1,672	1,462	1,274	1,094	914	734	562
12,600	12,650	1,175	995	815	635	474	314	172	32	16,200	16,250	1,892	1,682	1,472	1,283	1,103	923	743	570
12,650	12,700	1,184	1,004	824	644	482	322	179	39	16,250	16,300	1,903	1,693	1,483	1,292	1,112	932	752	578
12,700	12,750	1,193	1,013	833	653	490	330	186	46	16,300	16,350	1,913	1,703	1,493	1,301	1,121	941	761	586
12,750	12,800	1,202	1,022	842	662	498	338	193	53	16,350	16,400	1,924	1,714	1,504	1,310	1,130	950	770	594
12,800	12,850	1,211	1,031	851	671	506	346	200	60	16,400	16,450	1,934	1,724	1,514	1,319	1,139	959	779	602
12,850	12,900	1,220	1,040	860	680	514	354	207	67	16,450	16,500	1,945	1,735	1,525	1,328	1,148	968	788	610
12,900	12,950	1,229	1,049	869	689	522	362	214	74	16,500	16,550	1,955	1,745	1,535	1,337	1,157	977	797	618
12,950	13,000	1,238	1,058	878	698	530	370	221	81	16,550	16,600	1,966	1,756	1,546	1,346	1,166	986	806	626
13,000	13,050	1,247	1,067	887	707	538	378	228	88	16,600	16,650	1,976	1,766	1,556	1,355	1,175	995	815	635
13,050	13,100	1,256	1,076	896	716	546	386	235	95	16,650	16,700	1,987	1,777	1,567	1,364	1,184	1,004	824	644
13,100	13,150	1,265	1,085	905	725	554	394	242	102	16,700	16,750	1,997	1,787	1,577	1,373	1,193	1,013	833	653
13,150	13,200	1,274	1,094	914	734	562	402	249	109	16,750	16,800	2,008	1,798	1,588	1,382	1,202	1,022	842	662
13,200	13,250	1,283	1,103	923	743	570	410	256	116	16,800	16,850	2,018	1,808	1,598	1,391	1,211	1,031	851	671
13,250	13,300	1,292	1,112	932	752	578	418	263	123	16,850	16,900	2,029	1,819	1,609	1,400	1,220	1,040	860	680
13,300	13,350	1,301	1,121	941	761	586	426	270	130	16,900	16,950	2,039	1,829	1,619	1,409	1,229	1,049	869	689
13,350	13,400	1,310	1,130	950	770	594	434	277	137	16,950	17,000	2,050	1,840	1,630	1,420	1,238	1,058	878	698
13,400	13,450	1,319	1,139	959	779	602	442	284	144	17,000	17,050	2,060	1,850	1,640	1,430	1,247	1,067	887	707
13,450	13,500	1,328	1,148	968	788	610	450	291	151	17,050	17,100	2,071	1,861	1,651	1,441	1,256	1,076	896	716
13,500	13,550	1,337	1,157	977	797	618	458	298	158	17,100	17,150	2,081	1,871	1,661	1,451	1,265	1,085	905	725
13,550	13,600	1,346	1,166	986	806	626	466	306	165	17,150	17,200	2,092	1,882	1,672	1,462	1,274	1,094	914	734
13,600	13,650	1,355	1,175	995	815	635	474	314	172	17,200	17,250	2,102	1,892	1,682	1,472	1,283	1,103	923	743
13,650	13,700	1,364	1,184	1,004	824	644	482	322	179	17,250	17,300	2,113	1,903	1,693	1,483	1,292	1,112	932	752
13,700	13,750	1,373	1,193	1,013	833	653	490	330	186	17,300	17,350	2,123	1,913	1,703	1,493	1,301	1,121	941	761
13,750	13,800	1,382	1,202	1,022	842	662	498	338	193	17,350	17,400	2,134	1,924	1,714	1,504	1,310	1,130	950	770
13,800	13,850	1,391	1,211	1,031	851	671	506	346	200	17,400	17,450	2,144							

1979 Tax Table B/Married Filing Joint Return (Filing Status Box 2)—Continued

If Form 1040A, line 11, is—		And the total number of exemptions claimed on line 6 is—								If Form 1040A, line 11, is—		And the total number of exemptions claimed on line 6 is—							
Over	But not over	2	3	4	5	6	7	8	9	Over	But not over	2	3	4	5	6	7	8	9
		Your tax is—										Your tax is—							
18,400	18,450	2,367	2,144	1,934	1,724	1,514	1,319	1,139	959	22,000	22,050	3,231	2,991	2,751	2,511	2,271	2,060	1,850	1,640
18,450	18,500	2,379	2,155	1,945	1,735	1,525	1,328	1,148	968	22,050	22,100	3,243	3,003	2,763	2,523	2,283	2,071	1,861	1,651
18,500	18,550	2,391	2,165	1,955	1,745	1,535	1,337	1,157	977	22,100	22,150	3,255	3,015	2,775	2,535	2,295	2,081	1,871	1,661
18,550	18,600	2,403	2,176	1,966	1,756	1,546	1,346	1,166	986	22,150	22,200	3,267	3,027	2,787	2,547	2,307	2,092	1,882	1,672
18,600	18,650	2,415	2,186	1,976	1,766	1,556	1,355	1,175	995	22,200	22,250	3,280	3,039	2,799	2,559	2,319	2,102	1,892	1,682
18,650	18,700	2,427	2,197	1,987	1,777	1,567	1,364	1,184	1,004	22,250	22,300	3,294	3,051	2,811	2,571	2,331	2,113	1,903	1,693
18,700	18,750	2,439	2,207	1,997	1,787	1,577	1,373	1,193	1,013	22,300	22,350	3,308	3,063	2,823	2,583	2,343	2,123	1,913	1,703
18,750	18,800	2,451	2,218	2,008	1,798	1,588	1,382	1,202	1,022	22,350	22,400	3,322	3,075	2,835	2,595	2,355	2,134	1,924	1,714
18,800	18,850	2,463	2,228	2,018	1,808	1,598	1,391	1,211	1,031	22,400	22,450	3,336	3,087	2,847	2,607	2,367	2,144	1,934	1,724
18,850	18,900	2,475	2,239	2,029	1,819	1,609	1,400	1,220	1,040	22,450	22,500	3,350	3,099	2,859	2,619	2,379	2,155	1,945	1,735
18,900	18,950	2,487	2,249	2,039	1,829	1,619	1,409	1,229	1,049	22,500	22,550	3,364	3,111	2,871	2,631	2,391	2,165	1,955	1,745
18,950	19,000	2,499	2,260	2,050	1,840	1,630	1,420	1,238	1,058	22,550	22,600	3,378	3,123	2,883	2,643	2,403	2,176	1,966	1,756
19,000	19,050	2,511	2,271	2,060	1,850	1,640	1,430	1,247	1,067	22,600	22,650	3,392	3,135	2,895	2,655	2,415	2,186	1,976	1,766
19,050	19,100	2,523	2,283	2,071	1,861	1,651	1,441	1,256	1,076	22,650	22,700	3,406	3,147	2,907	2,667	2,427	2,197	1,987	1,777
19,100	19,150	2,535	2,295	2,081	1,871	1,661	1,451	1,265	1,085	22,700	22,750	3,420	3,159	2,919	2,679	2,439	2,207	1,997	1,787
19,150	19,200	2,547	2,307	2,092	1,882	1,672	1,462	1,274	1,094	22,750	22,800	3,434	3,171	2,931	2,691	2,451	2,218	2,008	1,798
19,200	19,250	2,559	2,319	2,102	1,892	1,682	1,472	1,283	1,103	22,800	22,850	3,448	3,183	2,943	2,703	2,463	2,228	2,018	1,808
19,250	19,300	2,571	2,331	2,113	1,903	1,693	1,483	1,292	1,112	22,850	22,900	3,462	3,195	2,955	2,715	2,475	2,239	2,029	1,819
19,300	19,350	2,583	2,343	2,123	1,913	1,703	1,493	1,301	1,121	22,900	22,950	3,476	3,207	2,967	2,727	2,487	2,249	2,039	1,829
19,350	19,400	2,595	2,355	2,134	1,924	1,714	1,504	1,310	1,130	22,950	23,000	3,490	3,219	2,979	2,739	2,499	2,260	2,050	1,840
19,400	19,450	2,607	2,367	2,144	1,934	1,724	1,514	1,319	1,139	23,000	23,050	3,504	3,231	2,991	2,751	2,511	2,271	2,060	1,850
19,450	19,500	2,619	2,379	2,155	1,945	1,735	1,525	1,328	1,148	23,050	23,100	3,518	3,243	3,003	2,763	2,523	2,283	2,071	1,861
19,500	19,550	2,631	2,391	2,165	1,955	1,745	1,535	1,337	1,157	23,100	23,150	3,532	3,255	3,015	2,775	2,535	2,295	2,081	1,871
19,550	19,600	2,643	2,403	2,176	1,966	1,756	1,546	1,346	1,166	23,150	23,200	3,546	3,267	3,027	2,787	2,547	2,307	2,092	1,882
19,600	19,650	2,655	2,415	2,186	1,976	1,766	1,556	1,355	1,175	23,200	23,250	3,560	3,280	3,039	2,799	2,559	2,319	2,102	1,892
19,650	19,700	2,667	2,427	2,197	1,987	1,777	1,567	1,364	1,184	23,250	23,300	3,574	3,294	3,051	2,811	2,571	2,331	2,113	1,903
19,700	19,750	2,679	2,439	2,207	1,997	1,787	1,577	1,373	1,193	23,300	23,350	3,588	3,308	3,063	2,823	2,583	2,343	2,123	1,913
19,750	19,800	2,691	2,451	2,218	2,008	1,798	1,588	1,382	1,202	23,350	23,400	3,602	3,322	3,075	2,835	2,595	2,355	2,134	1,924
19,800	19,850	2,703	2,463	2,228	2,018	1,808	1,598	1,391	1,211	23,400	23,450	3,616	3,336	3,087	2,847	2,607	2,367	2,144	1,934
19,850	19,900	2,715	2,475	2,239	2,029	1,819	1,609	1,400	1,220	23,450	23,500	3,630	3,350	3,099	2,859	2,619	2,379	2,155	1,945
19,900	19,950	2,727	2,487	2,249	2,039	1,829	1,619	1,409	1,229	23,500	23,550	3,644	3,364	3,111	2,871	2,631	2,391	2,165	1,955
19,950	20,000	2,739	2,499	2,260	2,050	1,840	1,630	1,420	1,238	23,550	23,600	3,658	3,378	3,123	2,883	2,643	2,403	2,176	1,966
20,000	20,050	2,751	2,511	2,271	2,060	1,850	1,640	1,430	1,247	23,600	23,650	3,672	3,392	3,135	2,895	2,655	2,415	2,186	1,976
20,050	20,100	2,763	2,523	2,283	2,071	1,861	1,651	1,441	1,256	23,650	23,700	3,686	3,406	3,147	2,907	2,667	2,427	2,197	1,987
20,100	20,150	2,775	2,535	2,295	2,081	1,871	1,661	1,451	1,265	23,700	23,750	3,700	3,420	3,159	2,919	2,679	2,439	2,207	1,997
20,150	20,200	2,787	2,547	2,307	2,092	1,882	1,672	1,462	1,274	23,750	23,800	3,714	3,434	3,171	2,931	2,691	2,451	2,218	2,008
20,200	20,250	2,799	2,559	2,319	2,102	1,892	1,682	1,472	1,283	23,800	23,850	3,728	3,448	3,183	2,943	2,703	2,463	2,228	2,018
20,250	20,300	2,811	2,571	2,331	2,113	1,903	1,693	1,483	1,292	23,850	23,900	3,742	3,462	3,195	2,955	2,715	2,475	2,239	2,029
20,300	20,350	2,823	2,583	2,343	2,123	1,913	1,703	1,493	1,301	23,900	23,950	3,756	3,476	3,207	2,967	2,727	2,487	2,249	2,039
20,350	20,400	2,835	2,595	2,355	2,134	1,924	1,714	1,504	1,310	23,950	24,000	3,770	3,490	3,219	2,979	2,739	2,499	2,260	2,050
20,400	20,450	2,847	2,607	2,367	2,144	1,934	1,724	1,514	1,319	24,000	24,050	3,784	3,504	3,231	2,991	2,751	2,511	2,271	2,060
20,450	20,500	2,859	2,619	2,379	2,155	1,945	1,735	1,525	1,328	24,050	24,100	3,798	3,518	3,243	3,003	2,763	2,523	2,283	2,071
20,500	20,550	2,871	2,631	2,391	2,165	1,955	1,745	1,535	1,337	24,100	24,150	3,812	3,532	3,255	3,015	2,775	2,535	2,295	2,081
20,550	20,600	2,883	2,643	2,403	2,176	1,966	1,756	1,546	1,346	24,150	24,200	3,826	3,546	3,267	3,027	2,787	2,547	2,307	2,092
20,600	20,650	2,895	2,655	2,415	2,186	1,976	1,766	1,556	1,355	24,200	24,250	3,840	3,560	3,280	3,039	2,799	2,559	2,319	2,102
20,650	20,700	2,907	2,667	2,427	2,197	1,987	1,777	1,567	1,364	24,250	24,300	3,854	3,574	3,294	3,051	2,811	2,571	2,331	2,113
20,700	20,750	2,919	2,679	2,439	2,207	1,997	1,787	1,577	1,373	24,300	24,350	3,868	3,588	3,308	3,063	2,823	2,583	2,343	2,123
20,750	20,800	2,931	2,6,																

1979 Tax Table B/Married Filing Joint Return (Filing Status Box 2)—Continued

If Form 1040A, line 11, is—		And the total number of exemptions claimed on line 6 is—								If Form 1040A, line 11, is—		And the total number of exemptions claimed on line 6 is—							
Over	But not over	2	3	4	5	6	7	8	9	Over	But not over	2	3	4	5	6	7	8	9
Your tax is—										Your tax is—									
25,600	25,650	4,232	3,952	3,672	3,392	3,135	2,895	2,655	2,415	29,200	29,250	5,345	5,025	4,705	4,400	4,120	3,840	3,560	3,280
25,650	25,700	4,246	3,966	3,686	3,406	3,147	2,907	2,667	2,427	29,250	29,300	5,361	5,041	4,721	4,414	4,134	3,854	3,574	3,294
25,700	25,750	4,260	3,980	3,700	3,420	3,159	2,919	2,679	2,439	29,300	29,350	5,377	5,057	4,737	4,428	4,148	3,868	3,588	3,308
25,750	25,800	4,274	3,994	3,714	3,434	3,171	2,931	2,691	2,451	29,350	29,400	5,393	5,073	4,753	4,442	4,162	3,882	3,602	3,322
25,800	25,850	4,288	4,008	3,728	3,448	3,183	2,943	2,703	2,463	29,400	29,450	5,409	5,089	4,769	4,456	4,176	3,896	3,616	3,336
25,850	25,900	4,302	4,022	3,742	3,462	3,195	2,955	2,715	2,475	29,450	29,500	5,425	5,105	4,785	4,470	4,190	3,910	3,630	3,350
25,900	25,950	4,316	4,036	3,756	3,476	3,207	2,967	2,727	2,487	29,500	29,550	5,441	5,121	4,801	4,484	4,204	3,924	3,644	3,364
25,950	26,000	4,330	4,050	3,770	3,490	3,219	2,979	2,739	2,499	29,550	29,600	5,457	5,137	4,817	4,498	4,218	3,938	3,658	3,378
26,000	26,050	4,344	4,064	3,784	3,504	3,231	2,991	2,751	2,511	29,600	29,650	5,473	5,153	4,833	4,513	4,232	3,952	3,672	3,392
26,050	26,100	4,358	4,078	3,798	3,518	3,243	3,003	2,763	2,523	29,650	29,700	5,489	5,169	4,849	4,529	4,246	3,966	3,686	3,406
26,100	26,150	4,372	4,092	3,812	3,532	3,255	3,015	2,775	2,535	29,700	29,750	5,505	5,185	4,865	4,545	4,260	3,980	3,700	3,420
26,150	26,200	4,386	4,106	3,826	3,546	3,267	3,027	2,787	2,547	29,750	29,800	5,521	5,201	4,881	4,561	4,274	3,994	3,714	3,434
26,200	26,250	4,400	4,120	3,840	3,560	3,280	3,039	2,799	2,559	29,800	29,850	5,537	5,217	4,897	4,577	4,288	4,008	3,728	3,448
26,250	26,300	4,414	4,134	3,854	3,574	3,294	3,051	2,811	2,571	29,850	29,900	5,553	5,233	4,913	4,593	4,302	4,022	3,742	3,462
26,300	26,350	4,428	4,148	3,868	3,588	3,308	3,063	2,823	2,583	29,900	29,950	5,569	5,249	4,929	4,609	4,316	4,036	3,756	3,476
26,350	26,400	4,442	4,162	3,882	3,602	3,322	3,075	2,835	2,595	29,950	30,000	5,585	5,265	4,945	4,625	4,330	4,050	3,770	3,490
26,400	26,450	4,456	4,176	3,896	3,616	3,336	3,087	2,847	2,607	30,000	30,050	5,601	5,281	4,961	4,641	4,344	4,064	3,784	3,504
26,450	26,500	4,470	4,190	3,910	3,630	3,350	3,099	2,859	2,619	30,050	30,100	5,617	5,297	4,977	4,657	4,358	4,078	3,798	3,518
26,500	26,550	4,484	4,204	3,924	3,644	3,364	3,111	2,871	2,631	30,100	30,150	5,633	5,313	4,993	4,673	4,372	4,092	3,812	3,532
26,550	26,600	4,498	4,218	3,938	3,658	3,378	3,123	2,883	2,643	30,150	30,200	5,649	5,329	5,009	4,689	4,386	4,106	3,826	3,546
26,600	26,650	4,513	4,232	3,952	3,672	3,392	3,135	2,895	2,655	30,200	30,250	5,665	5,345	5,025	4,705	4,400	4,120	3,840	3,560
26,650	26,700	4,529	4,246	3,966	3,686	3,406	3,147	2,907	2,667	30,250	30,300	5,681	5,361	5,041	4,721	4,414	4,134	3,854	3,574
26,700	26,750	4,545	4,260	3,980	3,700	3,420	3,159	2,919	2,679	30,300	30,350	5,697	5,377	5,057	4,737	4,428	4,148	3,868	3,588
26,750	26,800	4,561	4,274	3,994	3,714	3,434	3,171	2,931	2,691	30,350	30,400	5,713	5,393	5,073	4,753	4,442	4,162	3,882	3,602
26,800	26,850	4,577	4,288	4,008	3,728	3,448	3,183	2,943	2,703	30,400	30,450	5,729	5,409	5,089	4,769	4,456	4,176	3,896	3,616
26,850	26,900	4,593	4,302	4,022	3,742	3,462	3,195	2,955	2,715	30,450	30,500	5,745	5,425	5,105	4,785	4,470	4,190	3,910	3,630
26,900	26,950	4,609	4,316	4,036	3,756	3,476	3,207	2,967	2,727	30,500	30,550	5,761	5,441	5,121	4,801	4,484	4,204	3,924	3,644
26,950	27,000	4,625	4,330	4,050	3,770	3,490	3,219	2,979	2,739	30,550	30,600	5,777	5,457	5,137	4,817	4,498	4,218	3,938	3,658
27,000	27,050	4,641	4,344	4,064	3,784	3,504	3,231	2,991	2,751	30,600	30,650	5,793	5,473	5,153	4,833	4,513	4,232	3,952	3,672
27,050	27,100	4,657	4,358	4,078	3,798	3,518	3,243	3,003	2,763	30,650	30,700	5,809	5,489	5,169	4,849	4,529	4,246	3,966	3,686
27,100	27,150	4,673	4,372	4,092	3,812	3,532	3,255	3,015	2,775	30,700	30,750	5,825	5,505	5,185	4,865	4,545	4,260	3,980	3,700
27,150	27,200	4,689	4,386	4,106	3,826	3,546	3,267	3,027	2,787	30,750	30,800	5,841	5,521	5,201	4,881	4,561	4,274	3,994	3,714
27,200	27,250	4,705	4,400	4,120	3,840	3,560	3,280	3,039	2,799	30,800	30,850	5,857	5,537	5,217	4,897	4,577	4,288	4,008	3,728
27,250	27,300	4,721	4,414	4,134	3,854	3,574	3,294	3,051	2,811	30,850	30,900	5,873	5,553	5,233	4,913	4,593	4,302	4,022	3,742
27,300	27,350	4,737	4,428	4,148	3,868	3,588	3,308	3,063	2,823	30,900	30,950	5,889	5,569	5,249	4,929	4,609	4,316	4,036	3,756
27,350	27,400	4,753	4,442	4,162	3,882	3,602	3,322	3,075	2,835	30,950	31,000	5,905	5,585	5,265	4,945	4,625	4,330	4,050	3,770
27,400	27,450	4,769	4,456	4,176	3,896	3,616	3,336	3,087	2,847	31,000	31,050	5,921	5,601	5,281	4,961	4,641	4,344	4,064	3,784
27,450	27,500	4,785	4,470	4,190	3,910	3,630	3,350	3,099	2,859	31,050	31,100	5,937	5,617	5,297	4,977	4,657	4,358	4,078	3,798
27,500	27,550	4,801	4,484	4,204	3,924	3,644	3,364	3,111	2,871	31,100	31,150	5,953	5,633	5,313	4,993	4,673	4,372	4,092	3,812
27,550	27,600	4,817	4,498	4,218	3,938	3,658	3,378	3,123	2,883	31,150	31,200	5,969	5,649	5,329	5,009	4,689	4,386	4,106	3,826
27,600	27,650	4,833	4,513	4,232	3,952	3,672	3,392	3,135	2,895	31,200	31,250	5,985	5,665	5,345	5,025	4,705	4,400	4,120	3,840
27,650	27,700	4,849	4,529	4,246	3,966	3,686	3,406	3,147	2,907	31,250	31,300	6,001	5,681	5,361	5,041	4,721	4,414	4,134	3,854
27,700	27,750	4,865	4,545	4,260	3,980	3,700	3,420	3,159	2,919	31,300	31,350	6,017	5,697	5,377	5,057	4,737	4,428	4,148	3,868
27,750	27,800	4,881	4,561	4,274	3,994	3,714	3,434	3,171	2,931	31,350	31,400	6,033	5,713	5,393	5,073	4,753	4,442	4,162	3,882
27,800	27,850	4,897	4,577	4,288	4,008	3,728	3,448	3,183	2,943	31,400	31,450	6,049	5,729	5,409	5,089	4,769	4,456	4,176	3,896
27,850	27,900	4,913	4,593	4,302	4,022	3,742	3,462	3,195	2,955	31,450	31,500	6,065	5,745	5,425	5,105	4,785	4,470	4,190	3,910
27,900	27,950	4,929	4,609	4,316	4,036	3,756	3,476	3,207	2,967	31,500	31,550	6,081	5,761	5,441	5,121	4,801	4,484	4,204	3,924
27,950	28,000	4,945	4,625	4,330	4,050	3,													

1979 Tax Table B/Married Filing Joint Return (Filing Status Box 2)—Continued

If Form 1040A, line 11, is—		And the total number of exemptions claimed on line 6 is—								If Form 1040A, line 11, is—		And the total number of exemptions claimed on line 6 is—							
Over	But not over	2	3	4	5	6	7	8	9	Over	But not over	2	3	4	5	6	7	8	9
		Your tax is—										Your tax is—							
32,800	32,850	6,543	6,177	5,857	5,537	5,217	4,897	4,577	4,288	36,400	36,450	7,875	7,505	7,135	6,765	6,395	6,049	5,729	5,409
32,850	32,900	6,562	6,193	5,873	5,553	5,233	4,913	4,593	4,302	36,450	36,500	7,894	7,524	7,154	6,784	6,414	6,065	5,745	5,425
32,900	32,950	6,580	6,210	5,889	5,569	5,249	4,929	4,609	4,316	36,500	36,550	7,912	7,542	7,172	6,802	6,432	6,081	5,761	5,441
32,950	33,000	6,599	6,229	5,905	5,585	5,265	4,945	4,625	4,330	36,550	36,600	7,931	7,561	7,191	6,821	6,451	6,097	5,777	5,457
33,000	33,050	6,617	6,247	5,921	5,601	5,281	4,961	4,641	4,344	36,600	36,650	7,949	7,579	7,209	6,839	6,469	6,113	5,793	5,473
33,050	33,100	6,636	6,266	5,937	5,617	5,297	4,977	4,657	4,358	36,650	36,700	7,968	7,598	7,228	6,858	6,488	6,129	5,809	5,489
33,100	33,150	6,654	6,284	5,953	5,633	5,313	4,993	4,673	4,372	36,700	36,750	7,986	7,616	7,246	6,876	6,506	6,145	5,825	5,505
33,150	33,200	6,673	6,303	5,969	5,649	5,329	5,009	4,689	4,386	36,750	36,800	8,005	7,635	7,265	6,895	6,525	6,161	5,841	5,521
33,200	33,250	6,691	6,321	5,985	5,665	5,345	5,025	4,705	4,400	36,800	36,850	8,023	7,653	7,283	6,913	6,543	6,177	5,857	5,537
33,250	33,300	6,710	6,340	6,001	5,681	5,361	5,041	4,721	4,414	36,850	36,900	8,042	7,672	7,302	6,932	6,562	6,193	5,873	5,553
33,300	33,350	6,728	6,358	6,017	5,697	5,377	5,057	4,737	4,428	36,900	36,950	8,060	7,690	7,320	6,950	6,580	6,210	5,889	5,569
33,350	33,400	6,747	6,377	6,033	5,713	5,393	5,073	4,753	4,442	36,950	37,000	8,079	7,709	7,339	6,969	6,599	6,229	5,905	5,585
33,400	33,450	6,765	6,395	6,049	5,729	5,409	5,089	4,769	4,456	37,000	37,050	8,097	7,727	7,357	6,987	6,617	6,247	5,921	5,601
33,450	33,500	6,784	6,414	6,065	5,745	5,425	5,105	4,785	4,470	37,050	37,100	8,116	7,746	7,376	7,006	6,636	6,266	5,937	5,617
33,500	33,550	6,802	6,432	6,081	5,761	5,441	5,121	4,801	4,484	37,100	37,150	8,134	7,764	7,394	7,024	6,654	6,284	5,953	5,633
33,550	33,600	6,821	6,451	6,097	5,777	5,457	5,137	4,817	4,498	37,150	37,200	8,153	7,783	7,413	7,043	6,673	6,303	5,969	5,649
33,600	33,650	6,839	6,469	6,113	5,793	5,473	5,153	4,833	4,513	37,200	37,250	8,173	7,801	7,431	7,061	6,691	6,321	5,985	5,665
33,650	33,700	6,858	6,488	6,129	5,809	5,489	5,169	4,849	4,529	37,250	37,300	8,194	7,820	7,450	7,080	6,710	6,340	6,001	5,681
33,700	33,750	6,876	6,506	6,145	5,825	5,505	5,185	4,865	4,545	37,300	37,350	8,216	7,838	7,468	7,098	6,728	6,358	6,017	5,697
33,750	33,800	6,895	6,525	6,161	5,841	5,521	5,201	4,881	4,561	37,350	37,400	8,237	7,857	7,487	7,117	6,747	6,377	6,033	5,713
33,800	33,850	6,913	6,543	6,177	5,857	5,537	5,217	4,897	4,577	37,400	37,450	8,259	7,875	7,505	7,135	6,765	6,395	6,049	5,729
33,850	33,900	6,932	6,562	6,193	5,873	5,553	5,233	4,913	4,593	37,450	37,500	8,280	7,894	7,524	7,154	6,784	6,414	6,065	5,745
33,900	33,950	6,950	6,580	6,210	5,889	5,569	5,249	4,929	4,609	37,500	37,550	8,302	7,912	7,542	7,172	6,802	6,432	6,081	5,761
33,950	34,000	6,969	6,599	6,229	5,905	5,585	5,265	4,945	4,625	37,550	37,600	8,323	7,931	7,561	7,191	6,821	6,451	6,097	5,777
34,000	34,050	6,987	6,617	6,247	5,921	5,601	5,281	4,961	4,641	37,600	37,650	8,345	7,949	7,579	7,209	6,839	6,469	6,113	5,793
34,050	34,100	7,006	6,636	6,266	5,937	5,617	5,297	4,977	4,657	37,650	37,700	8,366	7,968	7,598	7,228	6,858	6,488	6,129	5,809
34,100	34,150	7,024	6,654	6,284	5,953	5,633	5,313	4,993	4,673	37,700	37,750	8,388	7,986	7,616	7,246	6,876	6,506	6,145	5,825
34,150	34,200	7,043	6,673	6,303	5,969	5,649	5,329	5,009	4,689	37,750	37,800	8,409	8,005	7,635	7,265	6,895	6,525	6,161	5,841
34,200	34,250	7,061	6,691	6,321	5,985	5,665	5,345	5,025	4,705	37,800	37,850	8,431	8,023	7,653	7,283	6,913	6,543	6,177	5,857
34,250	34,300	7,080	6,710	6,340	6,001	5,681	5,361	5,041	4,721	37,850	37,900	8,452	8,042	7,672	7,302	6,932	6,562	6,193	5,873
34,300	34,350	7,098	6,728	6,358	6,017	5,697	5,377	5,057	4,737	37,900	37,950	8,474	8,060	7,690	7,320	6,950	6,580	6,210	5,889
34,350	34,400	7,117	6,747	6,377	6,033	5,713	5,393	5,073	4,753	37,950	38,000	8,495	8,079	7,709	7,339	6,969	6,599	6,229	5,905
34,400	34,450	7,135	6,765	6,395	6,049	5,729	5,409	5,089	4,769	38,000	38,050	8,517	8,097	7,727	7,357	6,987	6,617	6,247	5,921
34,450	34,500	7,154	6,784	6,414	6,065	5,745	5,425	5,105	4,785	38,050	38,100	8,538	8,116	7,746	7,376	7,006	6,636	6,266	5,937
34,500	34,550	7,172	6,802	6,432	6,081	5,761	5,441	5,121	4,801	38,100	38,150	8,560	8,134	7,764	7,394	7,024	6,654	6,284	5,953
34,550	34,600	7,191	6,821	6,451	6,097	5,777	5,457	5,137	4,817	38,150	38,200	8,581	8,153	7,783	7,413	7,043	6,673	6,303	5,969
34,600	34,650	7,209	6,839	6,469	6,113	5,793	5,473	5,153	4,833	38,200	38,250	8,603	8,173	7,801	7,431	7,061	6,691	6,321	5,985
34,650	34,700	7,228	6,858	6,488	6,129	5,809	5,489	5,169	4,849	38,250	38,300	8,624	8,194	7,820	7,450	7,080	6,710	6,340	6,001
34,700	34,750	7,246	6,876	6,506	6,145	5,825	5,505	5,185	4,865	38,300	38,350	8,646	8,216	7,838	7,468	7,098	6,728	6,358	6,017
34,750	34,800	7,265	6,895	6,525	6,161	5,841	5,521	5,201	4,881	38,350	38,400	8,667	8,237	7,857	7,487	7,117	6,747	6,377	6,033
34,800	34,850	7,283	6,913	6,543	6,177	5,857	5,537	5,217	4,897	38,400	38,450	8,689	8,259	7,875	7,505	7,135	6,765	6,395	6,049
34,850	34,900	7,302	6,932	6,562	6,193	5,873	5,553	5,233	4,913	38,450	38,500	8,710	8,280	7,894	7,524	7,154	6,784	6,414	6,065
34,900	34,950	7,320	6,950	6,580	6,210	5,889	5,569	5,249	4,929	38,500	38,550	8,732	8,302	7,912	7,542	7,172	6,802	6,432	6,081
34,950	35,000	7,339	6,969	6,599	6,229	5,905	5,585	5,265	4,945	38,550	38,600	8,753	8,323	7,931	7,561	7,191	6,821	6,451	6,097
35,000	35,050	7,357	6,987	6,617	6,247	5,921	5,601	5,281	4,961	38,600	38,650	8,775	8,345	7,949	7,579	7,209	6,839	6,469	6,113
35,050	35,100	7,376	7,006	6,636	6,266	5,937	5,617	5,297	4,977	38,650	38,700	8,796	8,366	7,968	7,598	7,228	6,858	6,488	6,129
35,100	35,150	7,394	7,024	6,654	6,284	5,953	5,633	5,313	4,993	38,700	38,750	8,818	8,388	7,986	7,616	7,246	6,876	6,506	6,145
35,150	35,20																		

Married Filing Separate Return (Filing Status Box 3)

(For married persons filing separate returns with income of \$20,000 or less on Form 1040A, line 11, who claim 3 or fewer exemptions)

To find your tax: Read down the income column until you find your income as shown on Form 1040A, line 11. Read across to the column headed by the total number of exemptions claimed on Form 1040A, line 6. The amount shown where the two lines meetThe \$1,700 zero bracket amount and your deduction for exemptions have been taken into account in figuring the tax shown in this table. **Do not take a separate deduction for them.****Caution:** You must use Form 1040 if: (1) Your spouse itemizes deductions, OR (2) You can be claimed as a dependent on your parent's return AND you have unearned income (interest, dividends) of \$1,000 or more AND your earned income is less than \$1,700.

If Form 1040A, line 11, is—		And the total number of exemptions claimed on line 6 is—			If Form 1040A, line 11, is—		And the total number of exemptions claimed on line 6 is—			If Form 1040A, line 11, is—		And the total number of exemptions claimed on line 6 is—		
Over	But not over	1	2	3	Over	But not over	1	2	3	Over	But not over	1	2	3
Your tax is—					Your tax is—					Your tax is—				
If \$2,700 or less your tax is 0					5,200	5,250	392	223	74	8,000	8,050	928	718	536
2,700	2,725	2	0	0	5,250	5,300	401	231	81	8,050	8,100	938	728	545
2,725	2,750	5	0	0	5,300	5,350	410	239	88	8,100	8,150	949	739	554
2,750	2,775	9	0	0	5,350	5,400	419	247	95	8,150	8,200	959	749	563
2,775	2,800	12	0	0	5,400	5,450	428	255	102	8,200	8,250	970	760	572
2,800	2,825	16	0	0	5,450	5,500	437	263	109	8,250	8,300	980	770	581
2,825	2,850	19	0	0	5,500	5,550	446	271	116	8,300	8,350	991	781	590
2,850	2,875	23	0	0	5,550	5,600	455	279	123	8,350	8,400	1,001	791	599
2,875	2,900	26	0	0	5,600	5,650	464	287	130	8,400	8,450	1,012	802	608
2,900	2,925	30	0	0	5,650	5,700	473	295	137	8,450	8,500	1,022	812	617
2,925	2,950	33	0	0	5,700	5,750	482	303	144	8,500	8,550	1,033	823	626
2,950	2,975	37	0	0	5,750	5,800	491	311	151	8,550	8,600	1,043	833	635
2,975	3,000	40	0	0	5,800	5,850	500	320	159	8,600	8,650	1,054	844	644
3,000	3,050	46	0	0	5,850	5,900	509	329	167	8,650	8,700	1,064	854	653
3,050	3,100	53	0	0	5,900	5,950	518	338	175	8,700	8,750	1,075	865	662
3,100	3,150	60	0	0	5,950	6,000	527	347	183	8,750	8,800	1,085	875	671
3,150	3,200	67	0	0	6,000	6,050	536	356	191	8,800	8,850	1,096	886	680
3,200	3,250	74	0	0	6,050	6,100	545	365	199	8,850	8,900	1,106	896	689
3,250	3,300	81	0	0	6,100	6,150	554	374	207	8,900	8,950	1,117	907	698
3,300	3,350	88	0	0	6,150	6,200	563	383	215	8,950	9,000	1,127	917	707
3,350	3,400	95	0	0	6,200	6,250	572	392	223	9,000	9,050	1,139	928	718
3,400	3,450	102	0	0	6,250	6,300	581	401	231	9,050	9,100	1,151	938	728
3,450	3,500	109	0	0	6,300	6,350	590	410	239	9,100	9,150	1,163	949	739
3,500	3,550	116	0	0	6,350	6,400	599	419	247	9,150	9,200	1,175	959	749
3,550	3,600	123	0	0	6,400	6,450	608	428	255	9,200	9,250	1,187	970	760
3,600	3,650	130	0	0	6,450	6,500	617	437	263	9,250	9,300	1,199	980	770
3,650	3,700	137	0	0	6,500	6,550	626	446	271	9,300	9,350	1,211	991	781
3,700	3,750	144	4	0	6,550	6,600	635	455	279	9,350	9,400	1,223	1,001	791
3,750	3,800	151	11	0	6,600	6,650	644	464	287	9,400	9,450	1,235	1,012	802
3,800	3,850	159	18	0	6,650	6,700	653	473	295	9,450	9,500	1,247	1,022	812
3,850	3,900	167	25	0	6,700	6,750	662	482	303	9,500	9,550	1,259	1,033	823
3,900	3,950	175	32	0	6,750	6,800	671	491	311	9,550	9,600	1,271	1,043	833
3,950	4,000	183	39	0	6,800	6,850	680	500	320	9,600	9,650	1,283	1,054	844
4,000	4,050	191	46	0	6,850	6,900	689	509	329	9,650	9,700	1,295	1,064	854
4,050	4,100	199	53	0	6,900	6,950	698	518	338	9,700	9,750	1,307	1,075	865
4,100	4,150	207	60	0	6,950	7,000	707	527	347	9,750	9,800	1,319	1,085	875
4,150	4,200	215	67	0	7,000	7,050	718	536	356	9,800	9,850	1,331	1,096	886
4,200	4,250	223	74	0	7,050	7,100	728	545	365	9,850	9,900	1,343	1,106	896
4,250	4,300	231	81	0	7,100	7,150	739	554	374	9,900	9,950	1,355	1,117	907
4,300	4,350	239	88	0	7,150	7,200	749	563	383	9,950	10,000	1,367	1,127	917
4,350	4,400	247	95	0	7,200	7,250	760	572	392	10,000	10,050	1,379	1,139	928
4,400	4,450	255	102	0	7,250	7,300	770	581	401	10,050	10,100	1,391	1,151	938
4,450	4,500	263	109	0	7,300	7,350	781	590	410	10,100	10,150	1,403	1,163	949
4,500	4,550	271	116	0	7,350	7,400	791	599	419	10,150	10,200	1,415	1,175	959
4,550	4,600	279	123	0	7,400	7,450	802	608	428	10,200	10,250	1,427	1,187	970
4,600	4,650	287	130	0	7,450	7,500	812	617	437	10,250	10,300	1,439	1,199	980
4,650	4,700	295	137	0	7,500	7,550	823	626	446	10,300	10,350	1,451	1,211	991
4,700	4,750	303	144	4	7,550	7,600	833	635	455	10,350	10,400	1,463	1,223	1,001
4,750	4,800	311	151	11	7,600	7,650	844	644	464	10,400	10,450	1,475	1,235	1,012
4,800	4,850	320	159	18	7,650	7,700	854	653	473	10,450	10,500	1,487	1,247	1,022
4,850	4,900	329	167	25	7,700	7,750	865	662	482	10,500	10,550	1,499	1,259	1,033
4,900	4,950	338	175	32	7,750	7,800	875	671	491	10,550	10,600	1,511	1,271	1,043
4,950	5,000	347	183	39	7,800	7,850	886	680	500	10,600	10,650	1,523	1,283	1,054
5,000	5,050	356	191	46	7,850	7,900	896	689	509	10,650	10,700	1,535	1,295	1,064
5,050	5,100	365	199	53	7,900	7,950	907	698	518	10,700	10,750	1,547	1,307	1,075
5,100	5,150	374	207	60	7,950	8,000	917	707	527	10,750	10,800	1,559	1,319	1,085
5,150	5,200	383	215	67										

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1979 Tax Table C/Married Filing Separate Return (Filing Status Box 3)—Continued

If Form 1040A, line 11, is—		And the total number of exemptions claimed on line 6 is—			If Form 1040A, line 11, is—		And the total number of exemptions claimed on line 6 is—			If Form 1040A, line 11, is—		And the total number of exemptions claimed on line 6 is—		
Over	But not over	1	2	3	Over	But not over	1	2	3	Over	But not over	1	2	3
		Your tax is—					Your tax is—					Your tax is—		
10,800	10,850	1,571	1,331	1,096	13,800	13,850	2,421	2,120	1,840	16,800	16,850	3,424	3,061	2,741
10,850	10,900	1,583	1,343	1,106	13,850	13,900	2,437	2,134	1,854	16,850	16,900	3,443	3,077	2,757
10,900	10,950	1,595	1,355	1,117	13,900	13,950	2,453	2,148	1,868	16,900	16,950	3,461	3,093	2,773
10,950	11,000	1,607	1,367	1,127	13,950	14,000	2,469	2,162	1,882	16,950	17,000	3,480	3,110	2,789
11,000	11,050	1,619	1,379	1,139	14,000	14,050	2,485	2,176	1,896	17,000	17,050	3,498	3,128	2,805
11,050	11,100	1,631	1,391	1,151	14,050	14,100	2,501	2,190	1,910	17,050	17,100	3,517	3,147	2,821
11,100	11,150	1,644	1,403	1,163	14,100	14,150	2,517	2,204	1,924	17,100	17,150	3,535	3,165	2,837
11,150	11,200	1,658	1,415	1,175	14,150	14,200	2,533	2,218	1,938	17,150	17,200	3,554	3,184	2,853
11,200	11,250	1,672	1,427	1,187	14,200	14,250	2,549	2,232	1,952	17,200	17,250	3,572	3,202	2,869
11,250	11,300	1,686	1,439	1,199	14,250	14,300	2,565	2,246	1,966	17,250	17,300	3,591	3,221	2,885
11,300	11,350	1,700	1,451	1,211	14,300	14,350	2,581	2,261	1,980	17,300	17,350	3,609	3,239	2,901
11,350	11,400	1,714	1,463	1,223	14,350	14,400	2,597	2,277	1,994	17,350	17,400	3,628	3,258	2,917
11,400	11,450	1,728	1,475	1,235	14,400	14,450	2,613	2,293	2,008	17,400	17,450	3,646	3,276	2,933
11,450	11,500	1,742	1,487	1,247	14,450	14,500	2,629	2,309	2,022	17,450	17,500	3,665	3,295	2,949
11,500	11,550	1,756	1,499	1,259	14,500	14,550	2,645	2,325	2,036	17,500	17,550	3,683	3,313	2,965
11,550	11,600	1,770	1,511	1,271	14,550	14,600	2,661	2,341	2,050	17,550	17,600	3,702	3,332	2,981
11,600	11,650	1,784	1,523	1,283	14,600	14,650	2,677	2,357	2,064	17,600	17,650	3,720	3,350	2,997
11,650	11,700	1,798	1,535	1,295	14,650	14,700	2,693	2,373	2,078	17,650	17,700	3,739	3,369	3,013
11,700	11,750	1,812	1,547	1,307	14,700	14,750	2,709	2,389	2,092	17,700	17,750	3,757	3,387	3,029
11,750	11,800	1,826	1,559	1,319	14,750	14,800	2,725	2,405	2,106	17,750	17,800	3,776	3,406	3,045
11,800	11,850	1,840	1,571	1,331	14,800	14,850	2,741	2,421	2,120	17,800	17,850	3,794	3,424	3,061
11,850	11,900	1,854	1,583	1,343	14,850	14,900	2,757	2,437	2,134	17,850	17,900	3,813	3,443	3,077
11,900	11,950	1,868	1,595	1,355	14,900	14,950	2,773	2,453	2,148	17,900	17,950	3,831	3,461	3,093
11,950	12,000	1,882	1,607	1,367	14,950	15,000	2,789	2,469	2,162	17,950	18,000	3,850	3,480	3,110
12,000	12,050	1,896	1,619	1,379	15,000	15,050	2,805	2,485	2,176	18,000	18,050	3,868	3,498	3,128
12,050	12,100	1,910	1,631	1,391	15,050	15,100	2,821	2,501	2,190	18,050	18,100	3,887	3,517	3,147
12,100	12,150	1,924	1,644	1,403	15,100	15,150	2,837	2,517	2,204	18,100	18,150	3,905	3,535	3,165
12,150	12,200	1,938	1,658	1,415	15,150	15,200	2,853	2,533	2,218	18,150	18,200	3,924	3,554	3,184
12,200	12,250	1,952	1,672	1,427	15,200	15,250	2,869	2,549	2,232	18,200	18,250	3,942	3,572	3,202
12,250	12,300	1,966	1,686	1,439	15,250	15,300	2,885	2,565	2,246	18,250	18,300	3,961	3,591	3,221
12,300	12,350	1,980	1,700	1,451	15,300	15,350	2,901	2,581	2,261	18,300	18,350	3,979	3,609	3,239
12,350	12,400	1,994	1,714	1,463	15,350	15,400	2,917	2,597	2,277	18,350	18,400	3,998	3,628	3,258
12,400	12,450	2,008	1,728	1,475	15,400	15,450	2,933	2,613	2,293	18,400	18,450	4,016	3,646	3,276
12,450	12,500	2,022	1,742	1,487	15,450	15,500	2,949	2,629	2,309	18,450	18,500	4,035	3,665	3,295
12,500	12,550	2,036	1,756	1,499	15,500	15,550	2,965	2,645	2,325	18,500	18,550	4,053	3,683	3,313
12,550	12,600	2,050	1,770	1,511	15,550	15,600	2,981	2,661	2,341	18,550	18,600	4,072	3,702	3,332
12,600	12,650	2,064	1,784	1,523	15,600	15,650	2,997	2,677	2,357	18,600	18,650	4,092	3,720	3,350
12,650	12,700	2,078	1,798	1,535	15,650	15,700	3,013	2,693	2,373	18,650	18,700	4,113	3,739	3,369
12,700	12,750	2,092	1,812	1,547	15,700	15,750	3,029	2,709	2,389	18,700	18,750	4,135	3,757	3,387
12,750	12,800	2,106	1,826	1,559	15,750	15,800	3,045	2,725	2,405	18,750	18,800	4,156	3,776	3,406
12,800	12,850	2,120	1,840	1,571	15,800	15,850	3,061	2,741	2,421	18,800	18,850	4,178	3,794	3,424
12,850	12,900	2,134	1,854	1,583	15,850	15,900	3,077	2,757	2,437	18,850	18,900	4,199	3,813	3,443
12,900	12,950	2,148	1,868	1,595	15,900	15,950	3,093	2,773	2,453	18,900	18,950	4,221	3,831	3,461
12,950	13,000	2,162	1,882	1,607	15,950	16,000	3,110	2,789	2,469	18,950	19,000	4,242	3,850	3,480
13,000	13,050	2,176	1,896	1,619	16,000	16,050	3,128	2,805	2,485	19,000	19,050	4,264	3,868	3,498
13,050	13,100	2,190	1,910	1,631	16,050	16,100	3,147	2,821	2,501	19,050	19,100	4,285	3,887	3,517
13,100	13,150	2,204	1,924	1,644	16,100	16,150	3,165	2,837	2,517	19,100	19,150	4,307	3,905	3,535
13,150	13,200	2,218	1,938	1,658	16,150	16,200	3,184	2,853	2,533	19,150	19,200	4,328	3,924	3,554
13,200	13,250	2,232	1,952	1,672	16,200	16,250	3,202	2,869	2,549	19,200	19,250	4,350	3,942	3,572
13,250	13,300	2,246	1,966	1,686	16,250	16,300	3,221	2,885	2,565	19,250	19,300	4,371	3,961	3,591
13,300	13,350	2,261	1,980	1,700	16,300	16,350	3,239	2,901	2,581	19,300	19,350	4,393	3,979	3,609
13,350	13,400	2,277	1,994	1,714	16,350	16,400	3,258	2,917	2,597	19,350	19,400	4,414	3,998	3,628
13,400	13,450	2,293	2,008	1,728	16,400	16,450	3,276	2,933	2,613	19,400	19,450	4,436	4,016	3,646
13,450	13,500	2,309	2,022	1,742	16,450	16,500	3,295	2,949	2,629	19,450	19,500	4,457	4,035	3,665
13,500	13,550	2,325	2,036	1,756	16,500	16,550	3,313	2,965	2,645	19,500	19,550	4,479	4,053	3,683
13,550	13,600	2,341	2,050	1,770	16,550	16,600	3,332	2,981	2,661	19,550	19,600	4,500	4,072	3,702
13,600	13,650	2,357	2,064	1,784	16,600	16,650	3,350	2,997	2,677	19,600	19,650	4,522	4,092	3,720
13,650	13,700	2,373	2,078	1,798	16,650	16,700	3,369	3,013	2,693	19,650	19,700	4,543	4,113	3,739
13,700	13,750	2,389	2,092	1,812	16,700	16,750	3,387	3,029	2,709	19,700	19,750	4,565	4,135	3,757
13,750	13,800	2,405	2,106	1,826	16,750	16,800	3,406	3,045	2,725	19,750	19,800	4,586	4,156	3,776

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Head of Household (Filing Status Box 4)

(For unmarried (including certain married persons who live apart and abandoned spouses) or legally separated persons who qualify as heads of household with income of \$20,000 or less on Form 1040A, line 11, who claim 8 or fewer exemptions)

To find your tax: Read down the income column until you find your income as shown on Form 1040A, line 11. Read across to the column headed by the total number of exemptions claimed on Form 1040A, line 6. The amount shown where the two lines meet is your tax. Enter on Form 1040A, line 14a.

The \$2,300 zero bracket amount and your deduction for exemptions have been taken into account in figuring the tax shown in this table. Do not take a separate deduction for them.

If Form 1040A, line 11, is—		And the total number of exemptions claimed on line 6 is—								If Form 1040A, line 11, is—		And the total number of exemptions claimed on line 6 is—							
Over	But not over	1	2	3	4	5	6	7	8	Over	But not over	1	2	3	4	5	6	7	8
Your tax is—										Your tax is—									
If \$3,300 or less your tax is 0										5,900	5,950	378	228	88	0	0	0	0	0
3,300	3,350	4	0	0	0	0	0	0	0	5,950	6,000	386	235	95	0	0	0	0	0
3,350	3,400	11	0	0	0	0	0	0	0	6,000	6,050	394	242	102	0	0	0	0	0
3,400	3,450	18	0	0	0	0	0	0	0	6,050	6,100	402	249	109	0	0	0	0	0
3,450	3,500	25	0	0	0	0	0	0	0	6,100	6,150	410	256	116	0	0	0	0	0
3,500	3,550	32	0	0	0	0	0	0	0	6,150	6,200	418	263	123	0	0	0	0	0
3,550	3,600	39	0	0	0	0	0	0	0	6,200	6,250	426	270	130	0	0	0	0	0
3,600	3,650	46	0	0	0	0	0	0	0	6,250	6,300	434	277	137	0	0	0	0	0
3,650	3,700	53	0	0	0	0	0	0	0	6,300	6,350	442	284	144	4	0	0	0	0
3,700	3,750	60	0	0	0	0	0	0	0	6,350	6,400	450	291	151	11	0	0	0	0
3,750	3,800	67	0	0	0	0	0	0	0	6,400	6,450	458	298	158	18	0	0	0	0
3,800	3,850	74	0	0	0	0	0	0	0	6,450	6,500	466	306	165	25	0	0	0	0
3,850	3,900	81	0	0	0	0	0	0	0	6,500	6,550	474	314	172	32	0	0	0	0
3,900	3,950	88	0	0	0	0	0	0	0	6,550	6,600	482	322	179	39	0	0	0	0
3,950	4,000	95	0	0	0	0	0	0	0	6,600	6,650	490	330	186	46	0	0	0	0
4,000	4,050	102	0	0	0	0	0	0	0	6,650	6,700	498	338	193	53	0	0	0	0
4,050	4,100	109	0	0	0	0	0	0	0	6,700	6,750	506	346	200	60	0	0	0	0
4,100	4,150	116	0	0	0	0	0	0	0	6,750	6,800	514	354	207	67	0	0	0	0
4,150	4,200	123	0	0	0	0	0	0	0	6,800	6,850	522	362	214	74	0	0	0	0
4,200	4,250	130	0	0	0	0	0	0	0	6,850	6,900	530	370	221	81	0	0	0	0
4,250	4,300	137	0	0	0	0	0	0	0	6,900	6,950	538	378	228	88	0	0	0	0
4,300	4,350	144	4	0	0	0	0	0	0	6,950	7,000	546	386	235	95	0	0	0	0
4,350	4,400	151	11	0	0	0	0	0	0	7,000	7,050	554	394	242	102	0	0	0	0
4,400	4,450	158	18	0	0	0	0	0	0	7,050	7,100	562	402	249	109	0	0	0	0
4,450	4,500	165	25	0	0	0	0	0	0	7,100	7,150	570	410	256	116	0	0	0	0
4,500	4,550	172	32	0	0	0	0	0	0	7,150	7,200	578	418	263	123	0	0	0	0
4,550	4,600	179	39	0	0	0	0	0	0	7,200	7,250	586	426	270	130	0	0	0	0
4,600	4,650	186	46	0	0	0	0	0	0	7,250	7,300	594	434	277	137	0	0	0	0
4,650	4,700	193	53	0	0	0	0	0	0	7,300	7,350	602	442	284	144	4	0	0	0
4,700	4,750	200	60	0	0	0	0	0	0	7,350	7,400	610	450	291	151	11	0	0	0
4,750	4,800	207	67	0	0	0	0	0	0	7,400	7,450	618	458	298	158	18	0	0	0
4,800	4,850	214	74	0	0	0	0	0	0	7,450	7,500	626	466	306	165	25	0	0	0
4,850	4,900	221	81	0	0	0	0	0	0	7,500	7,550	635	474	314	172	32	0	0	0
4,900	4,950	228	88	0	0	0	0	0	0	7,550	7,600	644	482	322	179	39	0	0	0
4,950	5,000	235	95	0	0	0	0	0	0	7,600	7,650	653	490	330	186	46	0	0	0
5,000	5,050	242	102	0	0	0	0	0	0	7,650	7,700	662	498	338	193	53	0	0	0
5,050	5,100	249	109	0	0	0	0	0	0	7,700	7,750	671	506	346	200	60	0	0	0
5,100	5,150	256	116	0	0	0	0	0	0	7,750	7,800	680	514	354	207	67	0	0	0
5,150	5,200	263	123	0	0	0	0	0	0	7,800	7,850	689	522	362	214	74	0	0	0
5,200	5,250	270	130	0	0	0	0	0	0	7,850	7,900	698	530	370	221	81	0	0	0
5,250	5,300	277	137	0	0	0	0	0	0	7,900	7,950	707	538	378	228	88	0	0	0
5,300	5,350	284	144	4	0	0	0	0	0	7,950	8,000	716	546	386	235	95	0	0	0
5,350	5,400	291	151	11	0	0	0	0	0	8,000	8,050	725	554	394	242	102	0	0	0
5,400	5,450	298	158	18	0	0	0	0	0	8,050	8,100	734	562	402	249	109	0	0	0
5,450	5,500	306	165	25	0	0	0	0	0	8,100	8,150	743	570	410	256	116	0	0	0
5,500	5,550	314	172	32	0	0	0	0	0	8,150	8,200	752	578	418	263	123	0	0	0
5,550	5,600	322	179	39	0	0	0	0	0	8,200	8,250	761	586	426	270	130	0	0	0
5,600	5,650	330	186	46	0	0	0	0	0	8,250	8,300	770	594	434	277	137	0	0	0
5,650	5,700	338	193	53	0	0	0	0	0	8,300	8,350	779	602	442	284	144	4	0	0
5,700	5,750	346	200	60	0	0	0	0	0	8,350	8,400	788	610	450	291	151	11	0	0
5,750	5,800	354	207	67	0	0	0	0	0	8,400	8,450	797	618	458	298	158	18	0	0
5,800	5,850	362	214	74	0	0	0	0	0	8,450	8,500	806	626	466	306	165	25	0	0
5,850	5,900	370	221	81	0	0	0	0	0										

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1979 Tax Table D/Head of Household (Filing Status Box 4)—Continued

If Form 1040A, line 11, is—		And the total number of exemptions claimed on line 6 is—								If Form 1040A, line 11, is—		And the total number of exemptions claimed on line 6 is—							
Over	But not over	1	2	3	4	5	6	7	8	Over	But not over	1	2	3	4	5	6	7	8
Your tax is—										Your tax is—									
8,500	8,550	815	635	474	314	172	32	0	0	11,500	11,550	1,428	1,208	995	815	635	474	314	172
8,550	8,600	824	644	482	322	179	39	0	0	11,550	11,600	1,439	1,219	1,004	824	644	482	322	179
8,600	8,650	833	653	490	330	186	46	0	0	11,600	11,650	1,450	1,230	1,013	833	653	490	330	186
8,650	8,700	842	662	498	338	193	53	0	0	11,650	11,700	1,461	1,241	1,022	842	662	498	338	193
8,700	8,750	851	671	506	346	200	60	0	0	11,700	11,750	1,472	1,252	1,032	851	671	506	346	200
8,750	8,800	860	680	514	354	207	67	0	0	11,750	11,800	1,483	1,263	1,043	860	680	514	354	207
8,800	8,850	869	689	522	362	214	74	0	0	11,800	11,850	1,494	1,274	1,054	869	689	522	362	214
8,850	8,900	878	698	530	370	221	81	0	0	11,850	11,900	1,505	1,285	1,065	878	698	530	370	221
8,900	8,950	887	707	538	378	228	88	0	0	11,900	11,950	1,516	1,296	1,076	887	707	538	378	228
8,950	9,000	896	716	546	386	235	95	0	0	11,950	12,000	1,527	1,307	1,087	896	716	546	386	235
9,000	9,050	905	725	554	394	242	102	0	0	12,000	12,050	1,538	1,318	1,098	905	725	554	394	242
9,050	9,100	914	734	562	402	249	109	0	0	12,050	12,100	1,549	1,329	1,109	914	734	562	402	249
9,100	9,150	923	743	570	410	256	116	0	0	12,100	12,150	1,560	1,340	1,120	923	743	570	410	256
9,150	9,200	932	752	578	418	263	123	0	0	12,150	12,200	1,571	1,351	1,131	932	752	578	418	263
9,200	9,250	941	761	586	426	270	130	0	0	12,200	12,250	1,582	1,362	1,142	941	761	586	426	270
9,250	9,300	950	770	594	434	277	137	0	0	12,250	12,300	1,593	1,373	1,153	950	770	594	434	277
9,300	9,350	959	779	602	442	284	144	4	0	12,300	12,350	1,604	1,384	1,164	959	779	602	442	284
9,350	9,400	968	788	610	450	291	151	11	0	12,350	12,400	1,615	1,395	1,175	968	788	610	450	291
9,400	9,450	977	797	618	458	298	158	18	0	12,400	12,450	1,626	1,406	1,186	977	797	618	458	298
9,450	9,500	986	806	626	466	306	165	25	0	12,450	12,500	1,637	1,417	1,197	986	806	626	466	306
9,500	9,550	995	815	635	474	314	172	32	0	12,500	12,550	1,648	1,428	1,208	995	815	635	474	314
9,550	9,600	1,004	824	644	482	322	179	39	0	12,550	12,600	1,659	1,439	1,219	1,004	824	644	482	322
9,600	9,650	1,013	833	653	490	330	186	46	0	12,600	12,650	1,670	1,450	1,230	1,013	833	653	490	330
9,650	9,700	1,022	842	662	498	338	193	53	0	12,650	12,700	1,681	1,461	1,241	1,022	842	662	498	338
9,700	9,750	1,032	851	671	506	346	200	60	0	12,700	12,750	1,692	1,472	1,252	1,032	851	671	506	346
9,750	9,800	1,043	860	680	514	354	207	67	0	12,750	12,800	1,703	1,483	1,263	1,043	860	680	514	354
9,800	9,850	1,054	869	689	522	362	214	74	0	12,800	12,850	1,714	1,494	1,274	1,054	869	689	522	362
9,850	9,900	1,065	878	698	530	370	221	81	0	12,850	12,900	1,726	1,505	1,285	1,065	878	698	530	370
9,900	9,950	1,076	887	707	538	378	228	88	0	12,900	12,950	1,738	1,516	1,296	1,076	887	707	538	378
9,950	10,000	1,087	896	716	546	386	235	95	0	12,950	13,000	1,750	1,527	1,307	1,087	896	716	546	386
10,000	10,050	1,098	905	725	554	394	242	102	0	13,000	13,050	1,762	1,538	1,318	1,098	905	725	554	394
10,050	10,100	1,109	914	734	562	402	249	109	0	13,050	13,100	1,774	1,549	1,329	1,109	914	734	562	402
10,100	10,150	1,120	923	743	570	410	256	116	0	13,100	13,150	1,786	1,560	1,340	1,120	923	743	570	410
10,150	10,200	1,131	932	752	578	418	263	123	0	13,150	13,200	1,798	1,571	1,351	1,131	932	752	578	418
10,200	10,250	1,142	941	761	586	426	270	130	0	13,200	13,250	1,810	1,582	1,362	1,142	941	761	586	426
10,250	10,300	1,153	950	770	594	434	277	137	0	13,250	13,300	1,822	1,593	1,373	1,153	950	770	594	434
10,300	10,350	1,164	959	779	602	442	284	144	4	13,300	13,350	1,834	1,604	1,384	1,164	959	779	602	442
10,350	10,400	1,175	968	788	610	450	291	151	11	13,350	13,400	1,846	1,615	1,395	1,175	968	788	610	450
10,400	10,450	1,186	977	797	618	458	298	158	18	13,400	13,450	1,858	1,626	1,406	1,186	977	797	618	458
10,450	10,500	1,197	986	806	626	466	306	165	25	13,450	13,500	1,870	1,637	1,417	1,197	986	806	626	466
10,500	10,550	1,208	995	815	635	474	314	172	32	13,500	13,550	1,882	1,648	1,428	1,208	995	815	635	474
10,550	10,600	1,219	1,004	824	644	482	322	179	39	13,550	13,600	1,894	1,659	1,439	1,219	1,004	824	644	482
10,600	10,650	1,230	1,013	833	653	490	330	186	46	13,600	13,650	1,906	1,670	1,450	1,230	1,013	833	653	490
10,650	10,700	1,241	1,022	842	662	498	338	193	53	13,650	13,700	1,918	1,681	1,461	1,241	1,022	842	662	498
10,700	10,750	1,252	1,032	851	671	506	346	200	60	13,700	13,750	1,930	1,692	1,472	1,252	1,032	851	671	506
10,750	10,800	1,263	1,043	860	680	514	354	207	67	13,750	13,800	1,942	1,703	1,483	1,263	1,043	860	680	514
10,800	10,850	1,274	1,054	869	689	522	362	214	74	13,800	13,850	1,954	1,714	1,494	1,274	1,054	869	689	522
10,850	10,900	1,285	1,065	878	698	530	370	221	81	13,850	13,900	1,966	1,726	1,505	1,285	1,065	878	698	530
10,900	10,950	1,296	1,076	887	707	538	378	228	88	13,900	13,950	1,978	1,738	1,516	1,296	1,076	887	707	538
10,950	11,000	1,307	1,087	896	716	546	386	235	95	13,950	14,000	1,990	1,750	1,527	1,307	1,087	896	716	546
11,000	11,050	1,318	1,098	905	725	554	394	242	102	14,000	14,050	2,002	1,762	1,538	1,318	1,098	905	725	554
11,050	11,100	1,329	1,109	914	734	562	402	249	109	14,050	14,100	2,014	1,774	1,549	1,329	1,109	914	734	562
11,100	11,150	1,340	1,120	923	743	570	410	256	116	14,100	14,150	2,026	1,786	1,560	1,340	1,120	923	743	570
11,150	11,200	1,351	1,131	932	752	578	418	263	123	14,150	14,200	2,038	1,798	1,571	1,351	1,131	932	752	578
11,200	11,250	1,362	1,142	941	761	586	426	270	130	14,200	14,250	2,050	1,810	1,582	1,362	1,142	941	761	586
11,250	11,300	1,373	1,153	950	770	594	434	277	137	14,250	14,300	2,062	1,822	1,593	1,373	1,153	950	770	594
11,300	11,350	1,384	1,164	959	779	602	442	284	144	14,300	14,350	2,074	1,834	1,604	1,384	1,164	959	779	602
11,350	11,400	1,395	1,175	968	788	610	450	291	151	14,350	14,400	2,086	1,846	1,615	1,395	1,175	968	788	610
11,400	11,450	1,406	1,186	977	797	618	458	298	158	14,400	14,450	2,098	1,858	1,626	1,406	1,186	977	797	618
11,450	11,500	1,417	1,197	986	806	626	466	306	165	14,450	14,500	2,110	1,870	1,637	1,417	1,197	986	806	626

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1979 Tax Table D/Head of Household (Filing Status Box 4)—Continued

If Form 1040A, line 11, is—		And the total number of exemptions claimed on line 6 is—								If Form 1040A, line 11, is—		And the total number of exemptions claimed on line 6 is—							
Over	But not over	1	2	3	4	5	6	7	8	Over	But not over	1	2	3	4	5	6	7	8
Your tax is—										Your tax is—									
14,500	14,550	2,122	1,882	1,648	1,428	1,208	995	815	635	17,300	17,350	2,821	2,561	2,314	2,074	1,834	1,604	1,384	1,164
14,550	14,600	2,134	1,894	1,659	1,439	1,219	1,004	824	644	17,350	17,400	2,834	2,574	2,326	2,086	1,846	1,615	1,395	1,175
14,600	14,650	2,146	1,906	1,670	1,450	1,230	1,013	833	653	17,400	17,450	2,847	2,587	2,338	2,098	1,858	1,626	1,406	1,186
14,650	14,700	2,158	1,918	1,681	1,461	1,241	1,022	842	662	17,450	17,500	2,860	2,600	2,350	2,110	1,870	1,637	1,417	1,197
14,700	14,750	2,170	1,930	1,692	1,472	1,252	1,032	851	671	17,500	17,550	2,873	2,613	2,362	2,122	1,882	1,648	1,428	1,208
14,750	14,800	2,182	1,942	1,703	1,483	1,263	1,043	860	680	17,550	17,600	2,886	2,626	2,374	2,134	1,894	1,659	1,439	1,219
14,800	14,850	2,194	1,954	1,714	1,494	1,274	1,054	869	689	17,600	17,650	2,899	2,639	2,386	2,146	1,906	1,670	1,450	1,230
14,850	14,900	2,206	1,966	1,726	1,505	1,285	1,065	878	698	17,650	17,700	2,912	2,652	2,398	2,158	1,918	1,681	1,461	1,241
14,900	14,950	2,218	1,978	1,738	1,516	1,296	1,076	887	707	17,700	17,750	2,925	2,665	2,410	2,170	1,930	1,692	1,472	1,252
14,950	15,000	2,230	1,990	1,750	1,527	1,307	1,087	896	716	17,750	17,800	2,938	2,678	2,422	2,182	1,942	1,703	1,483	1,263
15,000	15,050	2,242	2,002	1,762	1,538	1,318	1,098	905	725	17,800	17,850	2,951	2,691	2,434	2,194	1,954	1,714	1,494	1,274
15,050	15,100	2,254	2,014	1,774	1,549	1,329	1,109	914	734	17,850	17,900	2,964	2,704	2,446	2,206	1,966	1,726	1,505	1,285
15,100	15,150	2,266	2,026	1,786	1,560	1,340	1,120	923	743	17,900	17,950	2,977	2,717	2,458	2,218	1,978	1,738	1,516	1,296
15,150	15,200	2,278	2,038	1,798	1,571	1,351	1,131	932	752	17,950	18,000	2,990	2,730	2,470	2,230	1,990	1,750	1,527	1,307
15,200	15,250	2,290	2,050	1,810	1,582	1,362	1,142	941	761	18,000	18,050	3,003	2,743	2,483	2,242	2,002	1,762	1,538	1,318
15,250	15,300	2,302	2,062	1,822	1,593	1,373	1,153	950	770	18,050	18,100	3,016	2,756	2,496	2,254	2,014	1,774	1,549	1,329
15,300	15,350	2,314	2,074	1,834	1,604	1,384	1,164	959	779	18,100	18,150	3,029	2,769	2,509	2,266	2,026	1,786	1,560	1,340
15,350	15,400	2,326	2,086	1,846	1,615	1,395	1,175	968	788	18,150	18,200	3,042	2,782	2,522	2,278	2,038	1,798	1,571	1,351
15,400	15,450	2,338	2,098	1,858	1,626	1,406	1,186	977	797	18,200	18,250	3,055	2,795	2,535	2,290	2,050	1,810	1,582	1,362
15,450	15,500	2,350	2,110	1,870	1,637	1,417	1,197	986	806	18,250	18,300	3,068	2,808	2,548	2,302	2,062	1,822	1,593	1,373
15,500	15,550	2,362	2,122	1,882	1,648	1,428	1,208	995	815	18,300	18,350	3,081	2,821	2,561	2,314	2,074	1,834	1,604	1,384
15,550	15,600	2,374	2,134	1,894	1,659	1,439	1,219	1,004	824	18,350	18,400	3,094	2,834	2,574	2,326	2,086	1,846	1,615	1,395
15,600	15,650	2,386	2,146	1,906	1,670	1,450	1,230	1,013	833	18,400	18,450	3,107	2,847	2,587	2,338	2,098	1,858	1,626	1,406
15,650	15,700	2,398	2,158	1,918	1,681	1,461	1,241	1,022	842	18,450	18,500	3,120	2,860	2,600	2,350	2,110	1,870	1,637	1,417
15,700	15,750	2,410	2,170	1,930	1,692	1,472	1,252	1,032	851	18,500	18,550	3,133	2,873	2,613	2,362	2,122	1,882	1,648	1,428
15,750	15,800	2,422	2,182	1,942	1,703	1,483	1,263	1,043	860	18,550	18,600	3,146	2,886	2,626	2,374	2,134	1,894	1,659	1,439
15,800	15,850	2,434	2,194	1,954	1,714	1,494	1,274	1,054	869	18,600	18,650	3,159	2,899	2,639	2,386	2,146	1,906	1,670	1,450
15,850	15,900	2,446	2,206	1,966	1,726	1,505	1,285	1,065	878	18,650	18,700	3,172	2,912	2,652	2,398	2,158	1,918	1,681	1,461
15,900	15,950	2,458	2,218	1,978	1,738	1,516	1,296	1,076	887	18,700	18,750	3,185	2,925	2,665	2,410	2,170	1,930	1,692	1,472
15,950	16,000	2,470	2,230	1,990	1,750	1,527	1,307	1,087	896	18,750	18,800	3,198	2,938	2,678	2,422	2,182	1,942	1,703	1,483
16,000	16,050	2,483	2,242	2,002	1,762	1,538	1,318	1,098	905	18,800	18,850	3,211	2,951	2,691	2,434	2,194	1,954	1,714	1,494
16,050	16,100	2,496	2,254	2,014	1,774	1,549	1,329	1,109	914	18,850	18,900	3,224	2,964	2,704	2,446	2,206	1,966	1,726	1,505
16,100	16,150	2,509	2,266	2,026	1,786	1,560	1,340	1,120	923	18,900	18,950	3,237	2,977	2,717	2,458	2,218	1,978	1,738	1,516
16,150	16,200	2,522	2,278	2,038	1,798	1,571	1,351	1,131	932	18,950	19,000	3,250	2,990	2,730	2,470	2,230	1,990	1,750	1,527
16,200	16,250	2,535	2,290	2,050	1,810	1,582	1,362	1,142	941	19,000	19,050	3,263	3,003	2,743	2,483	2,242	2,002	1,762	1,538
16,250	16,300	2,548	2,302	2,062	1,822	1,593	1,373	1,153	950	19,050	19,100	3,276	3,016	2,756	2,496	2,254	2,014	1,774	1,549
16,300	16,350	2,561	2,314	2,074	1,834	1,604	1,384	1,164	959	19,100	19,150	3,289	3,029	2,769	2,509	2,266	2,026	1,786	1,560
16,350	16,400	2,574	2,326	2,086	1,846	1,615	1,395	1,175	968	19,150	19,200	3,302	3,042	2,782	2,522	2,278	2,038	1,798	1,571
16,400	16,450	2,587	2,338	2,098	1,858	1,626	1,406	1,186	977	19,200	19,250	3,316	3,055	2,795	2,535	2,290	2,050	1,810	1,582
16,450	16,500	2,600	2,350	2,110	1,870	1,637	1,417	1,197	986	19,250	19,300	3,331	3,068	2,808	2,548	2,302	2,062	1,822	1,593
16,500	16,550	2,613	2,362	2,122	1,882	1,648	1,428	1,208	995	19,300	19,350	3,347	3,081	2,821	2,561	2,314	2,074	1,834	1,604
16,550	16,600	2,626	2,374	2,134	1,894	1,659	1,439	1,219	1,004	19,350	19,400	3,362	3,094	2,834	2,574	2,326	2,086	1,846	1,615
16,600	16,650	2,639	2,386	2,146	1,906	1,670	1,450	1,230	1,013	19,400	19,450	3,378	3,107	2,847	2,587	2,338	2,098	1,858	1,626
16,650	16,700	2,652	2,398	2,158	1,918	1,681	1,461	1,241	1,022	19,450	19,500	3,393	3,120	2,860	2,600	2,350	2,110	1,870	1,637
16,700	16,750	2,665	2,410	2,170	1,930	1,692	1,472	1,252	1,032	19,500	19,550	3,409	3,133	2,873	2,613	2,362	2,122	1,882	1,648
16,750	16,800	2,678	2,422	2,182	1,942	1,703	1,483	1,263	1,043	19,550	19,600	3,424	3,146	2,886	2,626	2,374	2,134	1,894	1,659
16,800	16,850	2,691	2,434	2,194	1,954	1,714	1,494	1,274	1,054	19,600	19,650	3,440	3,159	2,899	2,639	2,386	2,146	1,906	1,670
16,850	16,900	2,704	2,446	2,206	1,966	1,726	1,505	1,285	1,065	19,650	19,700	3,455	3,172	2,912	2,652	2,398	2,158	1,918	1,681
16,900	16,950	2,717	2,458	2,218	1,978	1,738	1,516	1,296	1,076	19,700	19,750	3,471	3,185	2,925	2,665	2,410	2,170	1,930	1,692
16,950	17,000	2,730	2,470	2,230	1,990	1,750	1,527	1,307	1,087	19,750	19,800	3,486	3,198	2,938	2,678	2,422	2,182	1,942	1,703
17,000	17,050	2,743	2,483	2,242	2,002	1,762	1,538	1,318	1,098	19,800	19,850	3,502	3,211	2,951	2,691	2,434	2,194	1,954	1,714
17,050	17,100	2,756	2,496	2,254	2,014	1,774	1,549	1,329	1,109	19,850	19,900	3,517	3,224	2,964	2,704	2,446	2,206	1,966	1,726
17,100	17,150	2,769	2,509	2,266	2,026	1,786	1,560	1,340	1,120	19,900	19,950	3,533	3,237	2,977	2,717	2,458	2,218	1,978	1,738
17,150	17,200	2,782	2,522	2,278	2,038	1,798	1,571	1,351	1,131	19,950	20,000	3,548	3,250	2,990	2,730	2,470	2,230	1,990	1,750
17,200	17,250	2,795	2,535	2,290	2,050	1,810	1,582	1,362	1,142										
17,250	17,300	2,808	2,548	2,302	2,062	1,822	1,593	1,373	1,153										

Continued next column

1979

Earned Income Credit Table

(Caution—This is not a tax table)

Read down the column titled "If line 1 or 2 of the worksheet is—" and find the appropriate amount from the Earned Income Credit Worksheet on page 2. Read across to

the right and find the amount of your earned income credit. Enter that amount on line 3 or 4 of the worksheet, whichever applies.

If line 1 or 2 of the worksheet is—			Your earned income credit is—			If line 1 or 2 of the worksheet is—			Your earned income credit is—			If line 1 or 2 of the worksheet is—			Your earned income credit is—			If line 1 or 2 of the worksheet is—			Your earned income credit is—		
Over	But not over		Over	But not over		Over	But not over		Over	But not over		Over	But not over		Over	But not over		Over	But not over		Over	But not over	
\$0	\$50	\$3	\$2,250	\$2,300	\$228	\$4,500	\$4,550	\$453	\$7,700	\$7,750	\$284	\$7,700	\$7,750	\$284	\$7,700	\$7,750	\$284	\$7,700	\$7,750	\$284	\$7,700	\$7,750	\$284
50	100	8	2,300	2,350	233	4,550	4,600	458	7,750	7,800	278	7,750	7,800	278	7,750	7,800	278	7,750	7,800	278	7,750	7,800	278
100	150	13	2,350	2,400	238	4,600	4,650	463	7,800	7,850	272	7,800	7,850	272	7,800	7,850	272	7,800	7,850	272	7,800	7,850	272
150	200	18	2,400	2,450	243	4,650	4,700	468	7,850	7,900	266	7,850	7,900	266	7,850	7,900	266	7,850	7,900	266	7,850	7,900	266
200	250	23	2,450	2,500	248	4,700	4,750	473	7,900	7,950	259	7,900	7,950	259	7,900	7,950	259	7,900	7,950	259	7,900	7,950	259
250	300	28	2,500	2,550	253	4,750	4,800	478	7,950	8,000	253	7,950	8,000	253	7,950	8,000	253	7,950	8,000	253	7,950	8,000	253
300	350	33	2,550	2,600	258	4,800	4,850	483	8,000	8,050	247	8,000	8,050	247	8,000	8,050	247	8,000	8,050	247	8,000	8,050	247
350	400	38	2,600	2,650	263	4,850	4,900	488	8,050	8,100	241	8,050	8,100	241	8,050	8,100	241	8,050	8,100	241	8,050	8,100	241
400	450	43	2,650	2,700	268	4,900	4,950	493	8,100	8,150	234	8,100	8,150	234	8,100	8,150	234	8,100	8,150	234	8,100	8,150	234
450	500	48	2,700	2,750	273	4,950	5,000	498	8,150	8,200	228	8,150	8,200	228	8,150	8,200	228	8,150	8,200	228	8,150	8,200	228
500	550	53	2,750	2,800	278	5,000	6,000	500	8,200	8,250	222	8,200	8,250	222	8,200	8,250	222	8,200	8,250	222	8,200	8,250	222
550	600	58	2,800	2,850	283	6,000	6,050	497	8,250	8,300	216	8,250	8,300	216	8,250	8,300	216	8,250	8,300	216	8,250	8,300	216
600	650	63	2,850	2,900	288	6,050	6,100	491	8,300	8,350	209	8,300	8,350	209	8,300	8,350	209	8,300	8,350	209	8,300	8,350	209
650	700	68	2,900	2,950	293	6,100	6,150	484	8,350	8,400	203	8,350	8,400	203	8,350	8,400	203	8,350	8,400	203	8,350	8,400	203
700	750	73	2,950	3,000	298	6,150	6,200	478	8,400	8,450	197	8,400	8,450	197	8,400	8,450	197	8,400	8,450	197	8,400	8,450	197
750	800	78	3,000	3,050	303	6,200	6,250	472	8,450	8,500	191	8,450	8,500	191	8,450	8,500	191	8,450	8,500	191	8,450	8,500	191
800	850	83	3,050	3,100	308	6,250	6,300	466	8,500	8,550	184	8,500	8,550	184	8,500	8,550	184	8,500	8,550	184	8,500	8,550	184
850	900	88	3,100	3,150	313	6,300	6,350	459	8,550	8,600	178	8,550	8,600	178	8,550	8,600	178	8,550	8,600	178	8,550	8,600	178
900	950	93	3,150	3,200	318	6,350	6,400	453	8,600	8,650	172	8,600	8,650	172	8,600	8,650	172	8,600	8,650	172	8,600	8,650	172
950	1,000	98	3,200	3,250	323	6,400	6,450	447	8,650	8,700	166	8,650	8,700	166	8,650	8,700	166	8,650	8,700	166	8,650	8,700	166
1,000	1,050	103	3,250	3,300	328	6,450	6,500	441	8,700	8,750	159	8,700	8,750	159	8,700	8,750	159	8,700	8,750	159	8,700	8,750	159
1,050	1,100	108	3,300	3,350	333	6,500	6,550	434	8,750	8,800	153	8,750	8,800	153	8,750	8,800	153	8,750	8,800	153	8,750	8,800	153
1,100	1,150	113	3,350	3,400	338	6,550	6,600	428	8,800	8,850	147	8,800	8,850	147	8,800	8,850	147	8,800	8,850	147	8,800	8,850	147
1,150	1,200	118	3,400	3,450	343	6,600	6,650	422	8,850	8,900	141	8,850	8,900	141	8,850	8,900	141	8,850	8,900	141	8,850	8,900	141
1,200	1,250	123	3,450	3,500	348	6,650	6,700	416	8,900	8,950	134	8,900	8,950	134	8,900	8,950	134	8,900	8,950	134	8,900	8,950	134
1,250	1,300	128	3,500	3,550	353	6,700	6,750	409	8,950	9,000	128	8,950	9,000	128	8,950	9,000	128	8,950	9,000	128	8,950	9,000	128
1,300	1,350	133	3,550	3,600	358	6,750	6,800	403	9,000	9,050	122	9,000	9,050	122	9,000	9,050	122	9,000	9,050	122	9,000	9,050	122
1,350	1,400	138	3,600	3,650	363	6,800	6,850	397	9,050	9,100	116	9,050	9,100	116	9,050	9,100	116	9,050	9,100	116	9,050	9,100	116
1,400	1,450	143	3,650	3,700	368	6,850	6,900	391	9,100	9,150	109	9,100	9,150	109	9,100	9,150	109	9,100	9,150	109	9,100	9,150	109
1,450	1,500	148	3,700	3,750	373	6,900	6,950	384	9,150	9,200	103	9,150	9,200	103	9,150	9,200	103	9,150	9,200	103	9,150	9,200	103
1,500	1,550	153	3,750	3,800	378	6,950	7,000	378	9,200	9,250	97	9,200	9,250	97	9,200	9,250	97	9,200	9,250	97	9,200	9,250	97
1,550	1,600	158	3,800	3,850	383	7,000	7,050	372	9,250	9,300	91	9,250	9,300	91	9,250	9,300	91	9,250	9,300	91	9,250	9,300	91
1,600	1,650	163	3,850	3,900	388	7,050	7,100	366	9,300	9,350	84	9,300	9,350	84	9,300	9,350	84	9,300	9,350	84	9,300	9,350	84
1,650	1,700	168	3,900	3,950	393	7,100	7,150	359	9,350	9,400	78	9,350	9,400	78	9,350	9,400	78	9,350	9,400	78	9,350	9,400	78
1,700	1,750	173	3,950	4,000	398	7,150	7,200	353	9,400	9,450	72	9,400	9,450	72	9,400	9,450	72	9,400	9,450	72	9,400	9,450	72
1,750	1,800	178	4,000	4,050	403	7,200	7,250	347	9,450	9,500	66	9,450	9,500	66	9,450	9,500	66	9,450	9,500	66	9,450	9,500	66
1,800	1,850	183	4,050	4,100	408	7,250	7,300	341	9,500	9,550	59	9,500	9,550	59	9,500	9,550	59	9,500	9,550	59	9,500	9,550	59
1,850	1,900	188	4,100	4,150	413	7,300	7,350	334	9,550	9,600	53	9,550	9,600	53	9,550	9,600	53	9,550	9,600	53	9,550	9,600	53
1,900	1,950	193	4,150	4,200	418	7,350	7,400	328	9,600	9,650	47	9,600	9,650	47	9,600	9,650	47	9,600	9,650	47	9,600	9,650	47
1,950	2,000	198	4,200	4,250	423	7,400	7,450	322	9,650	9,700	41	9,650	9,700	41	9,650	9,700	41	9,650	9,700	41	9,650	9,700	41
2,000	2,050	203	4,250	4,300	428	7,450	7,500	316	9,700	9,750	34	9,700	9,750	34	9,700	9,750	34	9,700	9,750	34	9,700	9,750	34
2,050	2,100	208	4,300	4,350	433	7,500	7,550	309	9,750	9,800	28	9,750	9,800	28	9,750	9,800	28	9,750	9,800	28	9,750	9,800	28
2,100	2,150	213	4,350	4,400	438	7,550	7,600	303	9,800	9,850	22	9,800	9,850	22	9,800	9,850	22	9,800	9,850	22	9,800	9,850	22
2,150	2,200	218	4,400	4,450	443	7,600	7,650	297	9,850	9,900	16	9,850	9,900	16	9,850	9,900	16	9,850	9,900	16	9,850	9,900	16
2,200	2,250	223	4,450	4,500	448	7,650	7,700	291	9,900	9,950	9	9,900	9,950	9	9,900	9,950	9	9,900	9,950	9	9,900	9,950	9
									9,950	9,999	3	9,950	9,999	3	9,950	9,999	3	9,950	9,999	3	9,950	9,999	3

To Call IRS Toll-Free for Answers to Your Federal Tax Questions, Use Only the Number Listed Below for Your Area

Caution:

"Toll-free" is a telephone call for which you pay only local charges with no long-distance charge. Please use a local city number only if it is not a long-distance call for you. Otherwise, use the general toll-free number given.

We are happy to answer questions to help you prepare your return. But you should know that you are responsible for the accuracy of your return. If we do make an error, you are still responsible for the payment of the correct tax.

To make sure that courteous and correct answers are given to taxpayers, a

second IRS employee sometimes listens in on telephone calls. No record is kept on any taxpayer's name, address, or social security number.

If you find it necessary to write instead of calling, please address your letter to your IRS District Director for a prompt reply.

Alabama

Birmingham, 252-1155
Decatur, 355-1855
Huntsville, 539-2751
Mobile, 433-5532
Montgomery, 264-8441
Muscle Shoals Area, 767-0301
Tuscaloosa, 758-4434
Elsewhere in Alabama, 800-292-6300

Alaska

Anchorage, 276-1040
Elsewhere in Alaska, call operator and ask for Zenith 3700

Arizona

Phoenix, 257-1233
Tucson, 882-4181
Elsewhere in Arizona, 800-352-6911

Arkansas

Little Rock, 376-4401
Elsewhere in Arkansas,
1-800-482-9350

California

Please call the telephone number shown in the white pages of your local telephone directory under U.S. Government, Internal Revenue Service, Federal Tax Assistance

Colorado

Denver, 825-7041
Elsewhere in Colorado,
1-800-332-2060

Connecticut

Hartford, 249-8251
Elsewhere in Connecticut,
1-800-343-9000

Delaware

Wilmington, 573-6400
Elsewhere in Delaware,
1-800-292-9575

District of Columbia

Call 488-3100

Florida

Fort Lauderdale, 522-0704
Jacksonville, 354-1760
Miami, 358-5072
Orlando, 422-2550
St. Petersburg, 823-7459
Sarasota, 371-4526
Tampa, 223-9741
West Palm Beach, 655-7250
Elsewhere in Florida, 1-800-342-8300

Georgia

Atlanta, 522-0050
Augusta, 724-9946
Columbus, 327-7491
Macon, 746-4993
Savannah, 355-1045
Elsewhere in Georgia, 1-800-222-1040

Hawaii

Hawaii, 935-4895
Oahu, 546-8660
Kauai, 245-2731
Lanai, call operator and ask for Enterprise 8036
Maui, 244-7654
Molokai, call operator and ask for Enterprise 8034

Idaho

Boise, 336-1040
Elsewhere in Idaho, 800-632-5990

Illinois

Chicago, 435-1040
Elsewhere in area code 312 (except city of Chicago) and residents in Joliet Region Telephone Directory,
800-972-5400
Belleville, 277-5500
Danville, 443-6755
Decatur, 429-5025
East St. Louis, 875-5100
Peoria, 673-0002
Springfield, 789-4220
Elsewhere in all other locations in Illinois,
800-252-2921

Indiana

Evansville, 424-6481
Fort Wayne, 426-8300
Gary, 938-0560
Hammond, 938-0560
Indianapolis, 269-5477
South Bend, 232-3981
Elsewhere in Indiana, 1-800-382-9740

Iowa

Des Moines, 284-4850
Elsewhere in Iowa, 800-362-2600

Kansas

Kansas City, 722-2910
Wichita, 263-2161
Elsewhere in Kansas, 1-800-362-2190

Kentucky

Lexington, 255-2333
Louisville, 584-1361
Northern Kentucky (Covington dialing area), 628-0055
Elsewhere in Kentucky,
1-800-428-9100

Louisiana

Baton Rouge, 387-2206
New Orleans, 581-2440
Elsewhere in Louisiana,
1-800-362-6900

Maine

Augusta, 622-7101
Portland, 775-7401
Elsewhere in Maine, 1-800-452-8750

Maryland

Baltimore, 962-2590
Prince Georges County, 488-3100
Montgomery County, 488-3100
Elsewhere in Maryland,
800-492-0460

Massachusetts

Boston, 523-1040
Elsewhere in Massachusetts,
1-800-392-6288

Michigan

Ann Arbor, 769-9850
Detroit, 237-0800
Flint, 767-8830
Grand Rapids, 774-8300
Mount Clemens, 469-4200
Pontiac, 858-2530
Elsewhere in area code 313, call
1-800-462-0830
Elsewhere in area codes 517, 616, and
906, call 1-800-482-0670

Minnesota

Minneapolis, 291-1422
St. Paul, 291-1422
Elsewhere in Minnesota, 800-652-9062

Mississippi

Biloxi, 868-2122
Gulfport, 868-2122
Jackson, 948-4500
Elsewhere in Mississippi,
1-800-241-3868

Missouri
Columbia, 874-4040
Jefferson City, 635-9141
Joplin, 781-8500
Kansas City, 474-0350
St. Joseph, 364-3111
St. Louis, 342-1040
Springfield, 887-5000
Elsewhere in Missouri, 800-392-4200

Montana
Helena, 443-2320
Elsewhere in Montana,
1-800-332-2275

Nebraska
Lincoln, 477-6081
Omaha, 422-1500
Elsewhere in Nebraska, 800-642-9960

Nevada
Las Vegas, 385-6291
Reno, 784-5521
Elsewhere in Nevada, 800-492-6552

New Hampshire
Portsmouth, 436-8810
Elsewhere in New Hampshire,
1-800-582-7200

New Jersey
Camden, 966-7333
Hackensack, 646-1919
Jersey City, 622-0600
Newark, 622-0600
Paterson, 279-9400
Trenton, 394-7113
Elsewhere in New Jersey,
800-242-6750

New Mexico
Albuquerque, 243-8641
Elsewhere in New Mexico,
1-800-527-3880

New York
Albany District
(Eastern Upstate New York)
Albany, 449-3120
Poughkeepsie, 452-7800
Elsewhere in Eastern Upstate New York, 1-800-342-3700

Brooklyn District
Brooklyn, 596-3770
Nassau, 294-3600
Queens, 596-3770
Suffolk, 724-5000

Buffalo District
(Central and Western New York)
Buffalo, 855-3955
Rochester, 263-6770
Syracuse, 425-8111
Elsewhere in Central and Western New York, 1-800-462-1560

Manhattan District
Bronx, 732-0100
Manhattan, 732-0100
Rockland County, 352-8900
Staten Island, 732-0100
Westchester County, 997-1510

North Carolina
Charlotte, 372-7750
Greensboro, 274-3711
Raleigh, 828-6278
Winston-Salem, 761-1622
Elsewhere in North Carolina,
800-822-8800

North Dakota
Fargo, 293-0650
Elsewhere in North Dakota,
800-342-4710

Ohio
Cleveland District
Akron, 253-1141
Canton, 455-6781
Cleveland, 522-3000
Toledo, 255-3730
Youngstown, 746-1811
Elsewhere in Northern Ohio,
1-800-362-9050

Cincinnati District
Cincinnati, 621-6281
Columbus, 228-0520
Dayton, 228-0557
Elsewhere in Southern Ohio,
1-800-582-1700

Oklahoma
Oklahoma City, 272-9531
Tulsa, 583-5121
Elsewhere in Oklahoma,
1-800-962-3456

Oregon
Eugene, 485-8285
Medford, 779-3375
Portland, 221-3960
Salem, 581-8720
Elsewhere in Oregon, 800-452-1980

Pennsylvania
Allentown, 437-6966
Bethlehem, 437-6966
Erie, 453-5671
Harrisburg, 783-8700
Philadelphia, 574-9900
Pittsburgh, 281-0112
Elsewhere in area codes 215 and 717,
call 800-462-4000
Elsewhere in area codes 412 and 814,
call 800-242-0250

Rhode Island
Providence, 274-1040
Elsewhere in Rhode Island,
1-800-662-5055

South Carolina
Charleston, 722-1601
Columbia, 799-1040
Greenville, 242-5434
Elsewhere in South Carolina,
1-800-241-3868

South Dakota
Aberdeen, 225-9112
Elsewhere in South Dakota,
800-592-1870

Tennessee
Chattanooga, 892-3010
Knoxville, 637-0190
Memphis, 522-1250
Nashville, 259-4601
Elsewhere in Tennessee,
1-800-342-8420

Texas
Austin, 472-1974
Beaumont, 835-5076
Corpus Christi, 888-9431
Dallas, 742-2440
El Paso, 532-6116
Ft. Worth, 335-1370
Houston, 965-0440
Lubbock, 747-4361
San Antonio, 229-1700
Waco, 752-6535
Wichita Falls, 723-6702
Elsewhere in Texas, 1-800-492-4830

Utah
Salt Lake City, 524-4060
Elsewhere in Utah, 1-800-662-5370

Vermont
Burlington, 658-1870
Elsewhere in Vermont,
1-800-642-3110

Virginia
Baileys Crossroads (Northern Virginia),
557-9230
Chesapeake, 461-3770
Norfolk, 461-3770
Portsmouth, 461-3770
Richmond, 649-2361
Virginia Beach, 461-3770
Elsewhere in Virginia, 800-552-9500

Washington
Everett, 259-0861
Seattle, 442-1040
Spokane, 456-8350
Tacoma, 383-2021
Elsewhere in Washington,
800-732-1040

West Virginia
Charleston, 345-2210
Huntington, 523-0213
Parkersburg, 485-1601
Wheeling, 233-4210
Elsewhere in West Virginia,
1-800-642-1931

Wisconsin
Milwaukee, 271-3780
Elsewhere in Wisconsin, 800-452-9100

Wyoming
Call 1-800-525-6060

**Telephone Assistance Services for
Deaf/Hearing Impaired Taxpayers
Who Have Access to TV—Phone/
Teletypewriter Equipment.**
Hours of Operation
8:30 A.M. to 6:45 P.M. EST
Indiana residents, 1-800-382-4059
Elsewhere in contiguous U.S.,
1-800-428-4732

How to Get Forms.

Generally, we mail forms and schedules directly to you based on what seems to be right for you. If you must file Form 1040 instead of Form 1040A, you may use the order blank on page 31 to get the forms and schedules you need. You can also get them from Internal Revenue Service offices and at many banks and post offices.

Where to Send Your Order for Free Forms and Publications.

Send your order to the "Forms Distribution Center" for your State. If there is more than one Center for your State, send the order to the Center nearest you.

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Caller No. 848, Atlanta, GA 30301

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P.O. Box 12626, Fresno, CA 93778

Arizona

P.O. Box 12626, Fresno, CA 93778

Arkansas

P.O. Box 2924, Austin, TX 78769

California

P.O. Box 12626, Fresno, CA 93778

Colorado

P.O. Box 2924, Austin, TX 78769

Connecticut

P.O. Box 1040, Wilmington, MA 01887

Delaware

P.O. Box 25866, Richmond, VA 23260

District of Columbia

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Florida

Caller No. 848, Atlanta, GA 30301

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P.O. Box 636, Florence, KY 41042

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P.O. Box 25866, Richmond, VA 23260

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Buffalo: P.O. Box 240, Buffalo, NY 14201

New York City: P.O. Box 1040, Brooklyn, NY 11232

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P.O. Box 1040, Wilmington, MA 01887

Virginia

P.O. Box 25866, Richmond, VA 23260

Washington

P.O. Box 12626, Fresno, CA 93778

West Virginia

P.O. Box 636, Florence, KY 41042

Wisconsin

P.O. Box 24711, Kansas City, MO 64131

Wyoming

P.O. Box 2924, Austin, TX 78769

Foreign Addresses

Taxpayers with legal residence in foreign countries:

If European APO or FPO, send order blank to: Forms Distribution Center, Caller No. 848, Atlanta, GA 30301.

If Pacific APO or FPO, send order blank to: Forms Distribution Center, P.O. Box 12626, Fresno, CA 93778. Send letter requests for other forms and publications to: Director, Office of International Operations, Internal Revenue Service, Washington, DC 20225.

Puerto Rico

Director's Representative, U.S. Internal Revenue Service, Federal Office Building, Chardon Street, Hato Rey, PR 00918.

Virgin Islands

Department of Finance, Tax Division, Charlotte Amalie, St. Thomas, VI 00801.

Order Blank

The forms and publications listed below are available at no cost. We will send you 2 copies of each form and 1 copy of each publication you circle. Please cut the order blank on the dotted line and **be sure to write your name and address on the other side**. Enclose this order blank in your own envelope and address your envelope to the IRS address shown on page 30 for your State or IRS office nearest your city. To help reduce

waste, please order only the forms and publications you think you will need to prepare your return. Attach a separate sheet of paper listing the additional forms you may need which are not listed on the order blank. Please allow 10 days to receive your order through the mail.

The items printed in red may be picked up at many banks and post offices.

283-071-1

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1040A	Individual Income Tax Return	Schedule SE (1040)	Computation of Social Security Self-Employment Tax
1040A Instructions	For Form 1040A	Schedule TC (1040)	Tax Computation Schedule
Schedules A&B (1040)	Itemized Deductions AND Dividend and Interest Income	5695	Energy Credits
Schedule C (1040)	Profit or (Loss) From Business or Profession (Sole Proprietorship)	1040-ES	Declaration of Estimated Tax for Individuals (1980)
Schedule D (1040)	Capital Gains and Losses	Pub. 17	Your Federal Income Tax
Schedule E (1040)	Supplemental Income Schedule	Pub. 501	Exemptions
Schedule F (1040)	Farm Income and Expenses	Pub. 553	Highlights of 1979 Tax Changes

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Do not use the envelope we furnished you in your income tax package because this envelope may be used only for filing your income tax return.

Enter your name and address on this label. It will be used to speed your order for forms to you.



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Number and street

City or town, State and ZIP code